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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the South Carolina Court of Appeals

APPEAL FROM THE SOUTH CAROLINA ADMINISTRATIVE LAW COURT
Honorable Ralph King Anderson, III, Chief Judge

Case No. 2017-ALJ-17-0418-CC
Appellate Case No. 2020-000999

Synovus Bank, Appellant,

v.

South Carolina Department of Revenue, Respondent.

RECORD ON APPEAL
VOLUME III

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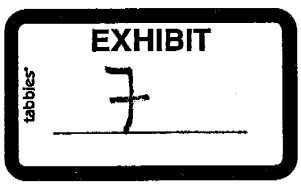
Certificate of Counsel, SC Appellate Rule 240(3) 2401

2011 Form SC 1101B – Synovus

(signed 09-14-12)



SC 0530

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return **SC 1101 B**
Columbia, SC 29214-0100 (Rev. 7/25/11) 3089

Attach complete copy of Federal Return

If Final Return, indicate Whether: Merged ☐
Reorganized ☐ Dissolved ☐ Withdrawn ☐
County or Counties in SC Where Property is Located:

14-0101

TAXPAYER ID INFORMATION

SC FILE # ~~0-0~~ 20081020-2

ACCORDING TO OR MEASURED BY ENTIRE
NET INCOME FOR THE PERIOD ENDING 12/31/2011

FEIN [redacted]

SYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

MAY - 7 2013

34021227

Change of: ☒ Address ☐ Accounting Period
☐ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Buchs Telephone Number: (706) 644-3121

Date organized December 24, 1900 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1.	Federal Taxable Income per federal tax return ▶	1.	-35,648,370
	S Corporations, see General Information in Instructions.		
	Net Adjustment from line 19, Schedule A and B	2.	59,820,124
3.	Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	24,171,754
4.	If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3 ▶	4.	2,577,773
	*** Line 4 Must Be Completed By All Taxpayers.**		
5.	Tax (multiply line 4 by .045 (4.5%)	5.	116,000
6.	Non Refundable Credits Taken This year from SC 1120-TC. 507	6.	116,000
7.	Balance of Tax (line 5 less line 6)	7.	NONE
8.	**Payments:** (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8.	0
9.	Balance of Tax Due (line 7 less line 8) ▶	9.	NONE
10.	Penalty for Underpayment of Estimated Tax (See instructions)	10.	0
11.	Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE	11.	NONE
12.	**Overpayment** (line 8 less line 7) NONE To be applied as follows:		
	(a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Please Sign Here — James L. Buchs — 9/14/12 — VP Director of Tax
Signature of officer — Date — Title

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only — Preparer Printed Name — Check # self-employed ☐ — Preparer telephone number — Preparer signature — PTIN or FEIN — ZIP Code — Firm's name (or yours if self-employed) and address

58,000
4350.
2141.77
64,491.77

30891022

F 09/15/2011

Assessments Issued

SC 0531

SC1101 B SYNOVUS BANK

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1. 6,635,207	
2.		2.	
3.		3.	
4.	Other items (attach schedule) . . See Stmt 1	4. 8,828,158	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.	
6.	Depreciation	6. 8,216,551	
7.		7.	
8.		8.	
9.	Total Additions (add lines 1 through 8) . . See Stmt 2 . . . . . Other items	-49,268,849. 9.	-25,588,933

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.	
11.	Other income subject to tax not on books this year See Stmt 3	11. 7,509,364	
12.		12.	
13.		13.	

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14. 11,909,386	
15.	Depreciation	15. 22,508,778	
16.	Contributions carryover	16. 1,877,136	
17.	Travel and entertainment	17. 670,864	
18.	Total Deductions (add lines 10 through 17) . . See Stmt 4 . . . . . Other items	-129,884,585. 18.	-85,409,057
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B	19.	59,820,124

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible pers. prop.	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	0
8. INCOME DIRECTLY ALLOCATED TO SC				

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	24,171,754
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	24,171,754
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	2,577,773
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	2,577,773

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1 In SC	2 Total Everywhere	3 Ratio
1. Total Gross Receipts	149,880,078	1,405,422,590	
2. Less: Exclusion			
3. Gross Receipts (for ratio)	149,880,078	1,405,422,590	10.6644 %
4. Ratio of Gross Receipts (line 3, Col 1 ÷ line 3, Col 2)			

1120 F 09/12/2011

30892020

SC 0532

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR CHILD CARE PROGRAM

Attach this form to your return.

SC SCH. TC 9
(Rev. 7/20/07)
3291
2011

Name
SYNOVUS BANK

SS or FED. EI Number
[redacted]

Address
1111 Bay Avenue Suite 200

Columbus GA 31901

PART I EXPENSES FOR ESTABLISHING A CHILD CARE PROGRAM

A. When you operate the program (Expenses include mortgage or lease payments.)

1.	Playground and classroom equipment	1.
2.	Kitchen appliances and cooking equipment	2.
3.	Real property and improvements	3.
4.	Donations to a nonprofit corporation in South Carolina that provides child care services to your employees. Provide donee information below.*	4.
5.	First Year organization and administration expenses (From section B, Line 1)	5.
6.	Other	6.
7.	Total for year	7. 0
8.	Prior year(s) expenses, if any	8.
9.	Total expenses (Add amounts on lines 7 and 8.)	9. 0
10.	For Limitation Calculation	10. $200,000
11.	Subtract the amount on line 8 from $200,000.	11. 200,000
12.	Enter lesser of the amounts on lines 7, 10 or 11.	12. 0
13.	Multiply the amount on line 12 by .50 (50%). Enter here and in Part III.	13. 0

B. When you make direct payments to licensed child facilities which you do not operate.

1.	First Year organization and administration expenses	1.

* Name of donee nonprofit corporation: _____

Federal Employer ID Number of donee: _____

Address: _____

_____

F(10) 11/19/09

32911026

SC 0533

SYNOVUS BANK

PART II ANNUAL EXPENSES OF OPERATING A CHILD CARE PROGRAM.

A. When you operate the program

1.	Salaries and wages	1.
2.	Supplies	2.
3.	Utilities	3.
4.	Other	4.
5.	Total for year	5. 0
6.	Multiply the amount on line 5 by .50 (50%).	6. 0
7.	Number of employees benefiting from the program	7.
8.	Multiply the number on line 7 by $3,000.00.	8. 0
9.	Enter the lesser of the amounts on lines 6 or 8. Enter here and in Part III.	9. 0

B. When you make direct payment to licensed child care facilities which you do not operate.

1.	Direct payments to licensed or registered independent child care facilities	1.
2.	Actual administrative expenses limited to 2% (two percent) of direct payments on line 1	2.
3.	Total for year	3. 0
4.	Multiply the amount on line 3 by .50 (50%).	4. 0
5.	Number of employees benefiting from the program	5.
6.	Multiply the number on line 5 by $3,000.00	6. 0
7.	Enter the lesser of the amounts on lines 4 or 6. Enter here and in Part III.	7. 0

PART III SUMMARY

1.	Enter the amount from Part I A, line 13.	1. 0
2.	Enter the amount from Part II A, line 9.	2. 0
3.	Enter the amount from Part II B, line 7.	3. 0
4.	Unused child care program credit carryover	4. 0
5.	Total - Add amounts on lines 1 through 4.	5. 0
6.	Enter 50% of state income tax, bank tax or insurance premium tax.	6. 58,000
7.	Allowable credit - Enter the lesser of the amounts from lines 5 or 6 here and on the appropriate tax credit schedule.	7. 0

F(10) 11/19/09

32912024

SC 0534

Credit for Child Care Program
SC SCH. TC-9 General Information

Part I

A taxpayer that employs residents of South Carolina that establishes a child care program for his employees may claim as a credit against income tax, bank tax, or insurance premium tax an amount equal to 50% of his capital expenditures in this state for establishing a child care program not to exceed $100,000. The credit may not exceed 50% of the tax liability, but may be carried forward for 10 years. Allowable expenditures include mortgage or lease payments, playground and classroom equipment, kitchen appliances, cooking equipment and real property, including improvements in this state. **Allowable expenditures include donations made by a taxpayer to an Internal Revenue Code Section 501(c)(3) nonprofit corporation in South Carolina that provides child care services to the taxpayer's employees. The taxpayer must specify to the nonprofit corporation that the donation is for its child care program. If credit is taken for donations by a corporation, a deduction to arrive at the net income of the corporation is not allowed.**

Part II

A taxpayer that employs residents of South Carolina is also allowed a credit for payments made by the taxpayer to operate a child care program for his employees in this state or child care payments made directly to independent child care facilities for the benefit of employees in this state. The credit may be taken against the taxpayer's income tax, bank tax, or insurance premium tax in an amount equal to 50% of the payments made, not to exceed $3,000 per employee who benefits from the program. When an employer chooses to make direct payments to a child care facility not operated by the employer, the costs incurred in the first year for administration of a direct payment program also may be included in the establishment costs of Part I, Section A. After the start-up year, administrative costs for payments to a direct payment program may be claimed as a credit not to exceed 2% of the costs. The total credit may not exceed 50% of the tax liability.

The Child Care Program and operation of the program must meet the licensing, registration, or certification standards prescribed by law.

For purposes of the credit allowed for payments made directly to an independent child care facility, the taxpayer is required to retain information concerning the child care facility's federal identification number, license or registration number, payment amount, and in whose name and for whose benefit the payments were made.

INSTRUCTIONS FOR SC SCH. TC-9

Part I. Include in Part I only those expenses incurred for establishing a child care program.

A. Complete section A of Part I when you will operate the child care program.

B. Complete section B of Part I when you make direct payments to licensed child care facilities which are operated by others.

Part II. Include in Part II only those expenses incurred for operating a child care program.

A. Complete section A of Part II when you will operate the child care program.

B. Complete section B of Part II when you make direct payments to licensed child care facilities which are operated by others.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

▶Attach to your tax return.

SC2220
(Rev. 1/10/12)
3099
2011

Name

SYNOVUS BANK

Employer identification number

[redacted]

Part I Required Annual Payment

1 Total tax (line 11, SC1120; or comparable line for other income tax returns). If the result is less than $100, do not complete the rest of this form. You do not owe the penalty	1	0
2 Enter the tax shown on the corporation's 2010 income tax return (see instructions) **Caution: If the tax is zero or the tax year was for less than 12 months, skip this line**	2	
3 Enter the smaller of line 1 or line 2. If the corporation is required to skip line 2, enter the amount from line 1 on line 3	3	0

Part II Reasons for Filing - Check the boxes below that apply. If any box is checked, the corporation must file SC2220 with the corporation's tax return, even if it does not owe the penalty. If the box on line 4 or line 5 applies, the corporation may be able to lower or eliminate the penalty.

4 ☐ The corporation is using the adjusted seasonal installment method.
5 ☐ The corporation is using the annualized income installment method.
6 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring Your Underpayment

		(a)	(b)	(c)	(d)
7 **Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year	7	04/15/2011	06/15/2011	09/15/2011	12/15/2011
8 **Required installments.** If the box on line 4 and/or line 5 above is checked, see instructions for the amounts to enter. If the box on line 6 (but not 4 or 5) is checked, see instructions for the amount to enter by a large corporation. If none of these boxes are checked, enter 25% of line 3 above in each column	8	0	0	0	0
9 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 9 on line 13	9		0	0	0
Complete lines 10 through 16 for one column before going to the next column.					
10 Enter amt, if any, from line 16 of preceding column	10		0	0	0
11 Add lines 9 and 10	11		0	0	0
12 Add amounts on lines 14 and 15 of the preceding column and enter the result	12		0	0	0
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	0	0	0	0
14 If the amount on line 13 is zero, subtract line 11 from line 12 and enter the result. Otherwise, enter -0-	14		0	0	
15 **Underpayment.** If ln 13 is less than or equal to line 8, subtr line 13 from line 8 and enter the result. Then go to line 10 of the next column. Otherwise, go to line 16	15	NONE	NONE	NONE	NONE
16 **Overpayment.** If line 8 is less than line 13, subtract line 8 from line 13 and enter the result. Then go to line 10 of the next column	16	NONE	NONE	NONE	

Go to Part IV on page 2 to figure the penalty. If there are no entries on line 15, no penalty is owed.

VRTX F 01/20/2012

30991020

SC 0536

SYNOVUS BANK [redacted]

SC2220 (2011) Page 2

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
17 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (SC 990-T filers: Use 5th month instead of 3rd month.)	17				
18 Number of days from due date of installment on line 7 to the date shown on line 17	18	0	0	0	0
19 Number of days on line 18 after 4/15/11 and before 7/1/11	19				
20 Underpayment on line 15 X No of days on line 19 / 365 X 4%	20	$ 0	$ 0	$ 0	$ 0
21 Number of days on line 18 after 6/30/11 and before 10/1/11	21				
22 Underpayment on line 15 X No of days on line 21 / 365 X 4%	22	$ 0	$ 0	$ 0	$ 0
23 Number of days on line 18 after 9/30/11 and before 1/1/12	23				
24 Underpayment on line 15 X No of days on line 23 / 365 X 3%	24	$ 0	$ 0	$ 0	$ 0
25 Number of days on line 18 after 12/31/11 and before 4/1/12	25				
26 Underpayment on line 15 X No of days on line 25 / 366 X 3%	26	$ 0	$ 0	$ 0	$ 0
27 Number of days on line 18 after 3/31/12 and before 7/1/12	27				
28 Underpayment on line 15 X No of days on line 27 / 366 X *%	28	$ 0	$ 0	$ 0	$ 0
29 Number of days on line 18 after 6/30/12 and before 10/1/12	29				
30 Underpayment on line 15 X No of days on line 29 / 366 X *%	30	$ 0	$ 0	$ 0	$ 0
31 Number of days on line 18 after 9/30/12 and before 1/1/13	31				
32 Underpayment on line 15 X No of days on line 31 / 366 X *%	32	$	$	$	$
33 Number of days on line 18 after 12/31/12 and before 2/16/13	33				
34 Underpayment on line 15 X No of days on line 33 / 365 X *%	34	$	$	$	$
35 Add lines 20, 22, 24, 26, 28, 30, 32 and 34	35	$ 0	$ 0	$ 0	$ 0
36 Penalty. Add columns (a) through (d), of line 35. Enter the total here and on SC1120, line 17; or the comparable line for other income tax returns	36	$ 0			

* For underpayments paid after March 31, 2012: For lines 28, 30, 32 and 34, use the penalty interest rate for each calendar quarter that the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS's web site at www.irs.gov or call 1-800-829-4933 to get the interest rate information.

VRTX F 01/20/2012

30992028

SC 0537

Instructions for SC2220 - 2011

PURPOSE OF FORM

SC2220 is used by corporations (including S corporations, limited liability companies (LLCs) taxed as corporations, and tax exempt organizations subject to the unrelated business income tax) to determine whether they paid enough estimated tax, whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of penalty. Estimated tax is a corporation's expected income tax liability minus its credits. A corporation must make estimated tax payments if it can reasonably expect its estimated tax to be $100 or more.

HOW TO USE SC2220

Complete lines 1 through 3 of Part I. If line 1 is $100 or more, complete the rest of Part I to determine the required annual payment. Complete Part II if boxes 4, 5 or 6 apply.

Complete Part III to find out if you have an underpayment for any of the four installment due dates. If you have an underpayment on line 15 (column a, b, c, or d) go to part IV, Figuring the Penalty.

Specific Instructions

Part I. Required Annual Payment

Line 2 Figure your 2010 tax in the same manner as line 1 of this form was determined, using the tax and credit from your 2010 tax return. If you did not file a return showing at least some amount of tax for the 2010 tax year, or if your 2010 tax year was for less than 12 months, do not complete this line. Instead, enter the amount from line 1 on line 3.

'S' corporations can refer to federal Form 2220 instructions for amount to enter on line 3. "Large corporations" can refer to line 8 instructions for the amount to enter on line 2.

Part III. Figuring Your Underpayment

Complete lines 7 through 16 in Part III. The instructions for most of these lines are on the form itself. Follow the instructions below for lines 8, 9 and 15.

Line 8 If the corporation's income varied during the year because, for example, it operated its business on a seasonal basis, it may be able to lower the amount of one or more required installments by using the annualized income installment method or the adjusted seasonal installment method. To use either of these methods to figure your required installments, use the federal forms, worksheets and instructions with the necessary South Carolina adjustments. Write either "adjusted" or "annualized" to the left of line 8 to indicate use of either of these methods. Attach a copy of the worksheet to SC2220. If you are a "large corporation", as defined in the Internal Revenue Code Section 6655, refer to federal Form 2220 instructions for the amounts to enter in columns (a) through (d) of line 8.

Line 9 In column (a), enter the estimated tax payments deposited by the 15th day of the 4th month of your tax year; in column (b), enter payments you made after the 15th day of the 4th month through the 15th day of the 6th month of your tax year; in column (c), enter payments you made after the 15th day of the 6th month through the 15th day of the 9th month of your tax year; and, in column (d), enter payments made after the 15th day of the 9th month through the 15th day of the 12th month of your tax year. Include in your estimated tax payments any overpayment of tax from your 2010 return that you elect to apply to your 2011 estimated tax.

Line 15 If any of the columns in line 15 shows an underpayment, complete Part IV to figure the penalty.

Part IV. Figuring the Penalty

Complete lines 17 through 36 to determine the amount of the penalty. The penalty for the period of underpayment is determined under Internal Revenue Code Section 6655 at a rate determined under Internal Revenue Code Section 6621. See Section 12-54-25(D) of South Carolina Code of Laws.

You are required to submit this page with your return to ensure timely processing. If this page is not submitted as part of the return, the processing of your return will be delayed. All pages of the return are required to be submitted. Penalties may apply as defined in Code Section 12-54-210 and 12-54-43.

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/26/11)
3370

NAME OF CORPORATION: SYNOVUS BANK

FEIN: [redacted]

SC FILE #: 0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Infrastructure	006	1,097,670	133,071			1,230,741
6. Textiles Rehabilitation	023	2,658,136	392,568	116,000		2,934,704
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16. Total of Lines 1-15		3,755,806	525,639	116,000		4,165,445

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.						
2.						
3.						
4.						
5.						
6.						
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

SYNOVUS BANK

Tax Year 2011

EIN [redacted]
9/14/2012 3:21:00 PM

Statement: 1
Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,316,387
2	Life Insurance Death Benefit	511,287
3	Corporate Dividend	484
Total		8,828,158

Statement: 2
Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	(3,931,819)
2	Partnership Income	(500,116)
3	Gain/(Loss) on Sale of Fixed Assets	(44,939,846)
4	Dividend Paid from RSA	(77)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	32,160
7	Deduction for Unused Qzab Credit	68,600
Total		(49,268,849)

Statement: 3
Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Security Gain/Loss on Transaction	(993,642)
2	SFAS 91 Unearned Fees	5,372,502
3	Credit Life Insurance	(11,613)
4	Treasury Note Accretion	60,407
5	Capitalized Lease Income	(19,914,919)
6	Write Up/Write Down of Investment	6,206,909
7	Accrued Interest on Loans	16,789,720
Total		7,509,364

Statement: 4
Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	9,122
2	Preference Interest	46,115
3	Prepaid Expenses	(2,428,798)
4	RSA Award Expense	3,579,838
5	Stock Option Expense	(136,686)
6	Business Gifts Over $25	44,139
7	Deferred Compensation-Employee	49,139
8	Tax Penalties & Regulatory Fines	73,688
9	Deferred Expenses	5,389,528
10	Excess Pension Plan Adjustment	(171,022)
11	Self-Insured Salary Continuation Coverag	83,473
12	Loan Loss Reserve Adjustment	(157,489,879)
13	Lobbying Expenses	156,796
14	Leasehold Rental	1,048,149
15	Pension Plan Adjustment	1,340,647
16	OREO Charge-offs	(3,999,349)

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

9/14/2012 3:21:00 PM

Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
17	Post-Retirement Benefits - SFAS 106	11,670,507
18	Accrued Bonus	1,707,835
19	Self-Insured Workers Comp	813,652
20	Amortization of Purchase Accounting Adj	3,521,795
21	TARP Disallowed Salary	431,162
22	Nondeductible Club Dues	22,531
23	Amortization of Deposit Base Premium	(129,724)
24	Fixed Asset Valuation	106,332
25	Life Insurance Premiums	676,601
26	Deferred Contributions	53,955
27	VISA Litigation Expense	3,622,361
28	EE Credits	23,508
Total		(129,884,585)

Synovus Bank

Line 30, Federal 1120	(37,525,506)
Federal Charitable Contribution	1,877,136
Income to Apportion	(35,648,370)

SC 0542

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2011
NOL After Apportionment Carryover

		Synovus Bank
Yr 2008	Generated	0
	Utilized	0
Yr 2009	Generated	159,286,694
	Utilized	0
Yr 2010	Generated	231,764,296
	Utilized	0
Yr 2011	Generated	0
	Utilized	0
		391,050,990

SC 0543

Synovus Bank

Form SC 1101 B – South Carolina Tax Credit Carryforward Calculation

As of YE: 12/31/2010

		Synovus Bank
Yr 2006	Generated	829,120
	Utilized	(829,120)
Yr 2007	Generated	1,354,623
	Utilized	(1,354,623)
Yr 2008	Generated	1,354,623
	Utilized	(424,063)
Yr 2009	Generated	1,354,623
	Utilized	0
Yr 2010	Generated	1,354,623
	Utilized	0
Yr 2011	Generated	525,639
	Utilized	0
		4,165,445

SC 0544

Form 1120 — U.S. Corporation Income Tax Return

For calendar year 2011 or tax year beginning _____, ending _____

▶ See separate instructions.

OMB No. 1545-0123

2011

Department of the Treasury
Internal Revenue Service

Check if:
- Consolidated return (Form 851) ☐
- Life/nonlife consolidated return ☐
- Personal holding co. (attach Sch. PH) ☐
- Personal service corp. (see instr) ☐
- Schedule M-3 attached ☒

TYPE OR PRINT

Name	SYNOVUS BANK
Number, street, and room or suite no. If a P.O. box, see instructions.	1148 Broadway
City or town, state, and ZIP code	Columbus GA 31901
B Employer identification number	[redacted]
C Date incorporated	12/24/1900
D Total assets (see instructions)	$ 29,419,772,011

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

1 a	Merchant card and third-party payments. For 2011, enter -0-	1a	0		
b	Gross receipts or sales not reported on line 1a (see instructions)	1b			
c	Total. Add lines 1a and 1b	1c			
d	Returns and allowances plus any other adjustments (see instructions)	1d			
e	Subtract line 1d from line 1c			1e	0
2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)			2	0
3	Gross profit. Subtract line 2 from line 1e			3	0
4	Dividends (Schedule C, line 19)			4	886,557
5	Interest PROFORMA See Stmt 1			5	1,072,925,672
6	Gross rents			6	5,934,382
7	Gross royalties			7	
8	Capital gain net income (attach Schedule D (Form 1120))			8	604,139
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	103,424,067
10	Other income (see instructions - attach schedule) See Stmt 2			10	390,396,967
11	**Total income.** Add lines 3 through 10		▶	11	1,574,171,784
12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E)		▶	12	2,370,713
13	Salaries and wages (less employment credits)			13	286,547,208
14	Repairs and maintenance			14	26,693,722
15	Bad debts			15	528,529,389
16	Rents See Stmt 3			16	34,476,550
17	Taxes and licenses See Stmt 4			17	26,930,364
18	Interest See Stmt 5			18	183,540,278
19	Charitable contributions			19	1,877,136
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	18,723,884
21	Depletion			21	
22	Advertising			22	5,215,396
23	Pension, profit-sharing, etc., plans			23	5,219,523
24	Employee benefit programs			24	5,334,271
25	Domestic production activities deduction (attach Form 8903)			25	
26	Other deductions (attach schedule) See Stmt 6			26	486,238,282
27	**Total deductions.** Add lines 12 through 26		▶	27	1,611,696,806
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	-37,525,022
29 a	Net operating loss deduction (see instructions)	29a			
b	Special deductions (Schedule C, line 20)	29b	484		
c	Add lines 29a and 29b			29c	484
30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	-37,525,506
31	Total tax (Schedule J, Part I, line 11)			31	
32	Total payments and refundable credits (Schedule J, Part II, line 21)			32	
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached		▶ ☐	33	
34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34	
35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35	
36	Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ Refunded ▶			36	

Credits, and Payments

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

Sign Here

Signature of officer _____ Date _____ ▶ Group Exec-Tax Title

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

Paid Preparer Use Only

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

Firm's name ▶ _____ Firm's EIN ▶ _____

Firm's address ▶ _____ Phone no. _____

For Paperwork Reduction Act Notice, see separate instructions. JXB F 12/09/2011 Form **1120** (2011)

SC 0545

SYNOVUS BANK

[redacted]

Form 1120 (2011) Page 2

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	692	70	484
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see Instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Total.** Add lines 1 through 8. See instructions for limitation			484
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends See Stmt 7	885,865		
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶	886,557		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			484

F 12/09/2011 Form **1120** (2011)

SC 0546

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐		
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐	2	
3	Alternative minimum tax (attach Form 4626)	3	
4	Add lines 2 and 3	4	
5a	Foreign tax credit (attach Form 1118) 5a		
b	Credit from Form 8834, line 30 (attach Form 8834) 5b		
c	General business credit (attach Form 3800) 5c		
d	Credit for prior year minimum tax (attach Form 8827) 5d		
e	Bond credits from Form 8912 5e		
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255) 9a		
b	Recapture of low-income housing credit (attach Form 8611) 9b		
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697) 9c		
d	Interest due under the look-back method - income forecast method (attach Form 8866) 9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902) 9e		
f	Other (see instructions - attach schedule) 9f		
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	

Part II - Payments and Refundable Credits

12	2010 overpayment credited to 2011	12	
13	2011 estimated tax payments	13	
14	2011 refund applied for on Form 4466	14	( )
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439 19a		
b	Form 4136 19b		
c	Form 3800, line 17c and Form 8827, line 8c 19c		
d	Other (attach schedule - see instructions) 19d		
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ [redacted]		
b	Business activity ▶ Banking		
c	Product or service ▶ Banking		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation ▶ Synovus Financial Corp [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

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Schedule K Other Information continued (see instructions)

	Yes	No
i At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instrs.	X	

If "Yes," complete (i) through (iv) below

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
OP Mortgage Investment Corporation	[redacted]	US	100.0000%

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions	X	

If "Yes," complete (i) through (iv) below

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
See Stmt 8			

During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)		X
If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.		
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?		X
For rules of attribution, see section 318. If "Yes," enter:		
(i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____		
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐		
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Enter the amount of tax-exempt interest received or accrued during the tax year ▶$ 6,635,207		
Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐		
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶$ _____		
Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than $250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶$ _____		
Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		X
If "Yes," complete and attach Schedule UTP.		
Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?	X	
If "Yes," did or will the corporation file all required Forms 1099?	X	

[redacted]

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		3,485,555,542		2,063,197,694
2a Trade notes and accounts receivable	20,456,491,311		18,952,443,924	
b Less allowance for bad debts	(695,243,069)	19,761,248,242	(527,560,931)	18,424,882,993
3 Inventories				
4 U.S. government obligations		1,144,343,091		715,913,815
5 Tax-exempt securities (see instructions)		50,342,561		25,317,805
6 Other current assets (attach schedule) See Stmt 9		302,645,780		243,832,405
7 Loans to shareholders				
8 Mortgage and real estate loans		816,228,318		845,225,384
9 Other investments (attach schedule) See Stmt 10		5,072,980,833		6,139,693,967
10a Buildings and other depreciable assets	762,012,916		720,793,370	
b Less accumulated depreciation	(371,415,857)	390,597,059	(370,716,301)	350,077,069
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		139,864,191		126,844,217
13a Intangible assets (amortizable only)	135,427,461		139,123,628	
b Less accumulated amortization	(114,111,553)	21,315,908	(125,329,945)	13,793,683
14 Other assets (attach schedule) See Stmt 11		459,301,344		470,992,979
15 Total assets		31,644,422,869		29,419,772,011
Liabilities and Shareholders' Equity				
16 Accounts payable		24,234,331,498		22,256,648,920
17 Mortgages, notes, bonds payable in less than 1 year See Stmt 12		3,843,560,352		3,728,109,965
18 Other current liabilities (attach schedule) See Stmt 13		98,311,160		120,246,219
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 yr or more		0		0
21 Other liabilities (attach schedule) See Stmt 14		488,629,868		316,752,303
22 Capital stock: a Preferred stock				
b Common stock	68,912,055	68,912,055	68,912,055	68,912,055
23 Additional paid-in capital		3,969,977,692		3,941,106,292
24 Retained earnings - Appropriated (attach schedule)		0		0
25 Retained earnings - Unappropriated		-1,059,299,756		-1,012,003,743
26 Adjustments to shareholders' equity (attach schedule)		0		0
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		31,644,422,869		29,419,772,011

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

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

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize): a Depreciation $	
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $		b Charitable contributions $	
b Charitable contributions $			
c Travel and entertainment $			
6 Add lines 1 through 5		9 Add lines 7 and 8	
		10 Income (page 1, line 28) - line 6 less line 9	

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

1 Balance at beginning of year	-1,059,299,756	5 Distributions: a Cash	
2 Net income (loss) per books	24,172,238	b Stock	
3 Other increases (itemize): See Stmt 15		c Property	
		6 Other decreases (itemize): See Stmt 16	4,805
4 Add lines 1, 2, and 3	23,128,580	7 Add lines 5 and 6	4,805
	-1,011,998,938	8 Balance at end of year (line 4 less line 7)	-1,012,003,743

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2011

Attachment Sequence No 179

Name(s) shown on return: SYNOVUS BANK

Business or activity to which this form relates: Banking

Identifying number: [redacted]

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	4,610,182
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	2,610,182
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9		0
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10		
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		0
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		0
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	0	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	209,741

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	17,235,079
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2011 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
a	3-year property						
b	5-year property		3,181,785	5.0	HY	200 DB	636,357
c	7-year property		1,909,359	7.0	HY	200 DB	236,140
d	10-year property						
e	15-year property		367,149	15.0	HY	150 DB	18,357
f	20-year property		167,261	20.0	HY	150 DB	3,136
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property	01/2011	2,883,518	39 yrs.	MM	S/L	23,115
					MM	S/L	

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	361,959
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	18,723,884
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

B F 11/18/2011

Form **4562** (2011)

SC 0550

SYNOVUS BANK

Form 4562 (2011)

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No | 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:								
Various	01/01/2011	100.00 %	5,591,266	5,194,717	5.0	200 DB-HY	361,959	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	361,959	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

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

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not 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
Amortization of costs that begins during your 2011 tax year (see instructions):					
Various Software	01/01/2011	3,961,045	168	3.0	599,370
43 Amortization of costs that began before your 2011 tax year				43	4,553,736
44 Total. Add amounts in column (f). See the instructions for where to report				44	5,153,106

1/18/2011

Form 4562 (2011)

SC 0551

4797

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

2011

Attachment Sequence No. 27

Name(s) shown on return: SYNOVUS BANK

Identifying number: [redacted]

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

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)
Various Assets	Various	Various	4,448,420	2,681,668	9,288,650	(2,158,562)
2007 Ford	05/15/2007	10/07/2011	8,013	14,360	32,838	(10,465)
Partnership Loss	Various	Various			1,905	(1,905)

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	2,526,010
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not 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.	7	355,078
8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	

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):

See Stmt 17			2,475,812,261	11,722,372	2,426,893,782	60,640,851

11 Loss, if any, from line 7	11	( )
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	42,783,216
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	103,424,067
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2011)

12/28/2011

SC 0552

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.)
1 Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A Various Assets	Various	Various
B 2006 Chevr	01/12/2010	11/22/2011
C Cab	09/07/2000	09/29/2011
D 2010 Nissan	01/01/2010	10/14/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	595,181	4,000	789	20,145
Cost or other basis plus expense of sale	21	1,359,913		785	16,948
Depreciation (or depletion) allowed or allowable	22	1,173,982		785	5,838
Adjusted basis. Subtract line 22 from line 21	23	185,931			11,110
Total gain. Subtract line 23 from line 20	24	409,250	4,000	789	9,035
If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	1,173,982		785	5,838
b Enter the smaller of line 24 or 25a	25b	409,250		785	5,838
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	0	0	0	0
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

30 Total gains for all properties. Add property columns A through D, line 24	30	45,309,226
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	42,783,216
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2,526,010

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

(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0	0

Form 4797 (2011)

F 12/28/2011

SC 0553

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	2008 Accura	12/04/2008	09/30/2011
B	KL Mortgage	04/01/1998	10/31/2011
C	Building	08/01/1996	10/31/2011
D	BK of Eng	08/01/1996	10/31/2011

ese columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	22,300	17,731	325,899	2,436
Cost or other basis plus expense of sale	21	21,967	26,910	494,599	3,697
Depreciation (or depletion) allowed or allowable	22	12,385	9,309	192,344	1,438
Adjusted basis. Subtract line 22 from line 21	23	9,582	17,601	302,255	2,259
Total gain. Subtract line 23 from line 20	24	12,718	130	23,644	177
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a	12,385			
Enter the smaller of line 24 or 25a	25b	12,385			
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a				
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f		26	4,729	35
Add lines 26b, 26e, and 26f	26g	0	26	4,729	35
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0554

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Inspection	06/15/2008	07/29/2011
B	KL mortgage	04/01/1998	10/31/2011
C	Purchase	10/30/2008	06/24/2011
D	25 Ton	06/01/2004	12/16/2011

			Property A	Property B	Property C	Property D
	ıese columns relate to the properties on lines 19A through 19D. ▶					
	Gross sales price (Note: See line 1 before completing.)	20	104	912	1,929,646	7,092
	Cost or other basis plus expense of sale	21	150	1,384	1,709,344	16,608
	Depreciation (or depletion) allowed or allowable	22	113	479		16,608
	Adjusted basis. Subtract line 22 from line 21	23	37	905	1,709,344	
	Total gain. Subtract line 23 from line 20	24	67	7	220,302	7,092
	If section 1245 property:					
ı	Depreciation allowed or allowable from line 22	25a				
)	Enter the smaller of line 24 or 25a	25b				
	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
ı	Additional depreciation after 1975 (see instructions)	26a	49			
)	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	49			
;	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	18			
ı	Additional depreciation after 1969 and before 1976	26d				
)	Enter the smaller of line 26c or 26d	26e				
	ection 291 amount (corporations only)	26f	4	1		1,418
	lines 26b, 26e, and 26f	26g	53	1	0	1,418
	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
ı	Soil, water, and land clearing expenses	27a				
)	Line 27a multiplied by applicable percentage (see instructions)	27b				
;	Enter the smaller of line 24 or 27b	27c				
	If section 1254 property:					
ı	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
)	Enter the smaller of line 24 or 28a	28b				
	If section 1255 property:					
ı	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
)	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

?art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
computed depreciation (see instructions)	34		
apture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0555

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Bldg Ops	09/01/2007	01/03/2011
B Vulkem 801	01/18/2000	09/29/2011
C Repair buu	05/09/2002	09/29/2011
D Renovation	02/20/2003	09/29/2011

ese columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	16,310	807	2,516	2,195
Cost or other basis plus expense of sale	21	24,000	802	2,502	2,183
Depreciation (or depletion) allowed or allowable	22	15,181	220	599	480
Adjusted basis. Subtract line 22 from line 21	23	8,819	582	1,903	1,703
Total gain. Subtract line 23 from line 20	24	7,491	225	613	492
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	1,466			
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	1,466			
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	6,025			
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
ction 291 amount (corporations only)	26f	1,205	44	120	96
d lines 26b, 26e, and 26f	26g	2,671	44	120	96
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property: Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property: Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
omputed depreciation (see instructions)	34		
apture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0556

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Glass wall	07/17/2003	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	Data Centerr	02/01/1989	01/03/2011
D	Building R	03/01/1999	09/21/2011

ese columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	4,022	560	84,950	261,374
Cost or other basis plus expense of sale	21	4,000	557	125,000	366,451
Depreciation (or depletion) allowed or allowable	22	838	29	118,200	238,484
Adjusted basis. Subtract line 22 from line 21	23	3,162	528	6,800	127,967
Total gain. Subtract line 23 from line 20	24	860	32	78,150	133,407
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a				
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
tion 291 amount (corporations only)	26f	168	6	15,630	26,681
lines 26b, 26e, and 26f	26g	168	6	15,630	26,681
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
mputed depreciation (see instructions)	34		
apture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Wiring Pla	07/19/1995	09/21/2011
B	Complete R	02/01/1995	10/28/2011
C	15 HP Air	10/12/2000	09/29/2011
D	Remodeling	01/01/2005	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	9,461	49,022	1,037	43,103
Cost or other basis plus expense of sale	21	13,264	65,685	1,031	42,862
Depreciation (or depletion) allowed or allowable	22	13,264	30,169	361	7,327
Adjusted basis. Subtract line 22 from line 21	23		35,516	670	35,535
Total gain. Subtract line 23 from line 20	24	9,461	13,506	367	7,568
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the **smaller** of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a		3,895	70	
Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		3,895	70	
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		9,611	297	
Additional depreciation after 1969 and before 1976	26d				
Enter the **smaller** of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	1,892	1,922	58	1,465
Add lines 26b, 26e, and 26f	26g	1,892	5,817	128	1,465
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the **smaller** of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the **smaller** of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0558

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Relocate A	01/01/2005	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	Vauld Door	12/12/2008	07/29/2011
D	229 North	07/01/1991	12/16/2011

ese columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	25,271	8,154	3,685	17,499
Cost or other basis plus expense of sale	21	25,130	8,108	5,335	40,981
Depreciation (or depletion) allowed or allowable	22	4,296	416	4,028	40,981
Adjusted basis. Subtract line 22 from line 21	23	20,834	7,692	1,307	
Total gain. Subtract line 23 from line 20	24	4,437	462	2,378	17,499
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a			1,741	
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			1,741	
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			637	
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	859	83	127	3,500
Add lines 26b, 26e, and 26f	26g	859	83	1,868	3,500
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
Recomputed depreciation (see instructions)	34		
Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0559

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Vault Book	05/23/1989	01/03/2011
B	BLDG revov	01/01/1997	01/03/2011
C	Purchase O	12/01/2009	06/04/2011
D	Vault Book	04/27/1989	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	401	29,209	16,299	580
Cost or other basis plus expense of sale	21	591	42,979	14,438	854
Depreciation (or depletion) allowed or allowable	22	591	15,428		854
Adjusted basis. Subtract line 22 from line 21	23		27,551	14,438	
Total gain. Subtract line 23 from line 20	24	401	1,658	1,861	580
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a				
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	80	332		116
Add lines 26b, 26e, and 26f	26g	80	332	0	116
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 28b before going to line 30.

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

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

(see instructions)

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

SC 0560

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Ceiling KL	05/28/2004	10/31/2011
B	Inspection	06/15/2008	07/29/2011
C	292 North	07/01/1991	12/16/2011
D	Verticle V	06/01/2007	12/16/2011

ese columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	1,227	69	6,462	4,219
Cost or other basis plus expense of sale	21	1,862	100	15,133	9,880
Depreciation (or depletion) allowed or allowable	22	1,862	75	15,133	6,250
Adjusted basis. Subtract line 22 from line 21	23		25		3,630
Total gain. Subtract line 23 from line 20	24	1,227	44	6,462	589
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a		32		603
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		32		589
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		12		
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
tion 291 amount (corporations only)	26f	245	2	1,292	
lines 26b, 26e, and 26f	26g	245	34	1,292	589
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
omputed depreciation (see instructions)	34		
apture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0561

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Valult book	04/08/1989	01/03/2011
B	building A	11/01/1986	01/03/2011
C	Inspection	06/15/2006	07/09/2011
D	Operations	11/01/1989	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	1,060	37,420	69	208,043
Cost or other basis plus expense of sale	21	1,560	55,062	100	306,126
Depreciation (or depletion) allowed or allowable	22	1,560	55,062	75	205,704
Adjusted basis. Subtract line 22 from line 21	23			25	100,422
Total gain. Subtract line 23 from line 20	24	1,060	37,420	44	107,621
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a			33	
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			33	
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			11	
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	212	7,484	2	21,524
Add lines 26b, 26e, and 26f	26g	212	7,484	35	21,524
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0562

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Abrasive	01/18/2001	09/29/2011
B Architural	09/01/2009	09/09/2011
C General En	06/15/2008	07/09/2011
D North High	05/31/2008	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	1,604	8,490	83	6,303
Cost or other basis plus expense of sale	21	1,595	8,442	120	14,761
Depreciation (or depletion) allowed or allowable	22	436	432	91	11,145
Adjusted basis. Subtract line 22 from line 21	23	1,159	8,010	29	3,616
Total gain. Subtract line 23 from line 20	24	445	480	54	2,687
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a			39	4,819
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			39	2,687
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			15	
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	87	86	3	
Add lines 26b, 26e, and 26f	26g	87	86	42	2,687
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0563

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Building	04/01/1994	09/29/2011
B	Trane 15 T	04/22/2004	09/29/2011
C	Roof	09/01/2009	09/29/2011
D	Profession	06/15/2009	07/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	32,050	8,322	5,380	111
Cost or other basis plus expense of sale	21	31,871	8,275	5,350	161
Depreciation (or depletion) allowed or allowable	22	14,233	8,275	274	122
Adjusted basis. Subtract line 22 from line 21	23	17,638		5,076	39
Total gain. Subtract line 23 from line 20	24	14,412	8,322	304	72
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a				53
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				53
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				19
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	2,847	1,655	55	4
Add lines 26b, 26e, and 26f	26g	2,847	1,655	55	57
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
Recomputed depreciation (see instructions)	34		
Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

28/2011

Form 4797 (2011)

SC 0564

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Inspection	06/15/2008	07/29/2011
B	Phoneline	07/19/1995	09/21/2011
C	Fountain P	10/11/2002	09/29/2011
D	Compressor	07/29/2005	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	69	534	1,001	2,220
Cost or other basis plus expense of sale	21	100	749	995	2,207
Depreciation (or depletion) allowed or allowable	22	75	749	995	1,937
Adjusted basis. Subtract line 22 from line 21	23	25			270
Total gain. Subtract line 23 from line 20	24	44	534	1,001	1,950
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	32			45
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	32			45
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	12			1,905
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	2	107	199	378
Add lines 26b, 26e, and 26f	26g	34	107	199	423
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0565

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
Roof Replacement	08/10/2008	09/29/2011
Architural	09/01/2009	09/29/2011
Architural	09/01/2009	09/29/2011
Building A	01/01/1982	10/21/2011

Use columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	31,085	3,892	22,261	199,898
Cost or other basis plus expense of sale	21	30,912	3,871	22,137	304,988
Depreciation (or depletion) allowed or allowable	22	2,444	198	1,135	304,988
Adjusted basis. Subtract line 22 from line 21	23	28,468	3,673	21,002	
Total gain. Subtract line 23 from line 20	24	2,517	219	1,259	199,898
If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	489	40	227	39,980
g Add lines 26b, 26e, and 26f	26g	489	40	227	39,980
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0566

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
Parking Lot	08/09/2004	10/21/2011
Mortgage L	08/05/1994	10/28/2011
Lennox CH3	06/13/2003	10/28/2011
Plate Glass	01/01/2006	09/29/2011

se columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	1,220	46,592	1,901	7,850
Cost or other basis plus expense of sale	21	1,862	62,428	2,547	7,807
Depreciation (or depletion) allowed or allowable	22	982	27,479	685	5,894
Adjusted basis. Subtract line 22 from line 21	23	880	34,949	1,862	1,913
Total gain. Subtract line 23 from line 20	24	340	11,643	39	5,937
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	113		162	317
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	113		39	317
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	227			5,620
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
...on 291 amount (corporations only)	26f	45	2,329		1,115
...lines 26b, 26e, and 26f	26g	158	2,329	39	1,432
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

...art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
...omputed depreciation (see instructions)	34		
...ecapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0567

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
Architural	09/01/2009	09/29/2011
North High	07/01/1991	12/16/2011
Vault/Safe	12/01/2001	11/16/2011
Architect	02/01/1979	01/03/2011

ase columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	397	66,591	58,997	3,466
Cost or other basis plus expense of sale	21	395	155,950	97,154	5,100
Depreciation (or depletion) allowed or allowable	22	20	101,079	97,154	4,933
Adjusted basis. Subtract line 22 from line 21	23	375	54,871		167
Total gain. Subtract line 23 from line 20	24	22	11,720	58,997	3,299
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a				
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	4	2,344	11,799	660
Add lines 26b, 26e, and 26f	26g	4	2,344	11,799	660
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0568

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
Inspection	07/31/2008	07/29/2011
North High	06/01/2004	12/16/2011
Site Development	09/01/1984	01/03/2011
Bldg Ops C	09/01/2007	01/03/2011

Use columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	69	41,997	38,337	23,037
Cost or other basis plus expense of sale	21	100	98,353	56,412	33,897
Depreciation (or depletion) allowed or allowable	22	76	98,353	56,412	21,441
Adjusted basis. Subtract line 22 from line 21	23	24			12,456
Total gain. Subtract line 23 from line 20	24	45	41,997	38,337	10,581
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	32			2,071
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	32			2,071
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	13			8,510
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	3	8,399	7,667	1,702
Add lines 26b, 26e, and 26f	26g	35	8,399	7,667	3,773
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0569

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	ReRoof Lo	05/10/2006	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	292 North	07/01/1991	12/16/2011
D	Purchase N	03/24/2004	04/01/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	10,975	13,576	196	690,381
Cost or other basis plus expense of sale	21	10,914	13,500	458	576,870
Depreciation (or depletion) allowed or allowable	22	1,492	692	458	
Adjusted basis. Subtract line 22 from line 21	23	9,422	12,808		576,870
Total gain. Subtract line 23 from line 20	24	1,553	768	196	113,511
If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	298	138	39	
g Add lines 26b, 26e, and 26f	26g	298	138	39	0
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0570

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
Vestivia B	10/01/1993	09/29/2011
Location P	06/14/1996	09/29/2011
New Mort L	01/01/2005	09/29/2011
Asphalt SE	08/17/2005	09/29/2011

ese columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	375,595	10,320	1,332	1,495
Cost or other basis plus expense of sale	21	373,500	10,263	1,324	1,486
Depreciation (or depletion) allowed or allowable	22		4,573	226	696
Adjusted basis. Subtract line 22 from line 21	23	373,500	5,690	1,098	790
Total gain. Subtract line 23 from line 20	24	2,095	4,630	234	705
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a		626		101
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		626		101
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		4,004		604
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
tion 291 amount (corporations only)	26f		789	45	119
lines 26b, 26c, and 26f	26g	0	1,415	45	220
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
omputed depreciation (see instructions)	34		
apture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architural	09/01/2009	09/29/2011
B Remodel	08/24/2000	09/29/2011
C Air Termin	09/04/2001	09/29/2011
D Installed	02/12/2004	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	17,307	13,580	590	2,181
Cost or other basis plus expense of sale	21	17,210	13,504	587	2,169
Depreciation (or depletion) allowed or allowable	22	883	3,838	587	422
Adjusted basis. Subtract line 22 from line 21	23	16,327	9,666		1,747
Total gain. Subtract line 23 from line 20	24	980	3,914	590	434
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a				
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	177	768	117	84
Add lines 26b, 26e, and 26f	26g	177	768	117	84
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentages of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
Recomputed depreciation (see instructions)	34		
Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

/28/2011

Form 4797 (2011)

SC 0572

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	New Const	02/07/2008	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	Landscaping	11/04/2003	10/21/2011
D	Lease Assn	07/01/1996	09/26/2011

Lease columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	19,003	123,140	262	92,194
Cost or other basis plus expense of sale	21	18,897	122,453	400	123,000
Depreciation (or depletion) allowed or allowable	22	1,736	6,280	317	62,036
Adjusted basis. Subtract line 22 from line 21	23	17,161	116,173	83	60,964
Total gain. Subtract line 23 from line 20	24	1,842	6,967	179	31,230
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a			103	6,686
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			103	6,686
Subtract line 26a from line 24 If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			76	24,544
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	347	1,256	15	4,909
Add lines 26b, 26e, and 26f	26g	347	1,256	118	11,595
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property: Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property: Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0573

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Landscaping	08/27/1998	06/30/2011
B	Remodel NW	03/01/2005	06/30/2011
C	1 Trane	06/01/2006	10/21/2011
D	Irrigation	08/01/1996	10/31/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	52,836	10,654	5,968	4,697
Cost or other basis plus expense of sale	21	44,175	8,907	9,106	7,128
Depreciation (or depletion) allowed or allowable	22	38,958	1,427	6,875	7,128
Adjusted basis. Subtract line 22 from line 21	23	5,217	7,480	2,231	
Total gain. Subtract line 23 from line 20	24	47,619	3,174	3,737	4,697
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	673		371	
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	673		371	
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	46,946		3,366	
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	7,657	285	673	939
Add lines 26b, 26e, and 26f	26g	8,330	285	1,044	939
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0574

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Landscaping	08/01/1996	10/31/2011
B	Building	02/28/1986	01/03/2011
C	Loan Ops	04/01/2003	01/03/2011
D	Landscaping	08/01/1993	09/26/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	7,858	155,866	5,534	1,544
Cost or other basis plus expense of sale	21	11,925	229,350	8,144	2,060
Depreciation (or depletion) allowed or allowable	22	11,925	229,350	8,144	1,039
Adjusted basis. Subtract line 22 from line 21	23				1,021
Total gain. Subtract line 23 from line 20	24	7,858	155,866	5,534	523
If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				112
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				112
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				411
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,572	31,173	1,107	82
g Add lines 26b, 26e, and 26f	26g	1,572	31,173	1,107	194
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0575

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Painting	10/18/2001	10/28/2011
B	Interior P	04/01/2004	10/28/2011
C	Remodeling	01/01/2001	09/29/2011
D	Architural	09/01/2009	09/29/2011

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
)	Gross sales price (Note: See line 1 before completing.)	20	1,059	2,203	17,247	2,848
l	Cost or other basis plus expense of sale	21	1,419	2,952	17,151	2,832
2	Depreciation (or depletion) allowed or allowable	22	1,419	2,952	4,691	145
3	Adjusted basis. Subtract line 22 from line 21	23			12,460	2,687
4	Total gain. Subtract line 23 from line 20	24	1,059	2,203	4,787	161
5	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
6	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	212	441	938	29
g	Add lines 26b, 26e, and 26f	26g	212	441	938	29
7	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
8	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
9	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0576

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Bldg Addition	01/01/1984	10/21/2011
B	Northwest	08/01/1984	06/30/2011
C	Pave-Landscaping	11/30/1984	06/30/2011
D	Location P	06/14/1996	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	1,180	259,954	11,800	15,726
Cost or other basis plus expense of sale	21	1,800	217,345	9,866	15,639
Depreciation (or depletion) allowed or allowable	22	1,800	217,345		6,969
Adjusted basis. Subtract line 22 from line 21	23			9,866	8,670
Total gain. Subtract line 23 from line 20	24	1,180	259,954	1,934	7,056
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a				954
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				954
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				6,102
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	236	43,469		1,203
Add lines 26b, 26e, and 26f	26g	236	43,469	0	2,157
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0577

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Internal L	04/27/2000	09/29/2011
B	Buildings	05/18/2005	09/29/2011
C	Building R	06/29/2007	09/29/2011
D	Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	19,347	5,320	9,273	8,016
Cost or other basis plus expense of sale	21	19,239	5,290	9,222	7,971
Depreciation (or depletion) allowed or allowable	22	5,632	859	5,833	409
Adjusted basis. Subtract line 22 from line 21	23	13,607	4,431	3,389	7,562
Total gain. Subtract line 23 from line 20	24	5,740	889	5,884	454
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a			563	
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			563	
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			5,321	
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	1,126	172	1,054	82
Add lines 26b, 26e, and 26f	26g	1,126	172	1,617	82
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0578

YNOVUS BANK
orm 4797 (2011)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Roof	01/18/2005	10/21/2011
B	New Roof	11/01/2009	06/30/2011
C	Bldg Addition	07/01/1983	10/21/2011
D	Vault Book	05/23/1989	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	3,040	8,083	3,555	455
21 Cost or other basis plus expense of sale	21	4,638	6,758	5,423	669
22 Depreciation (or depletion) allowed or allowable	22	4,070	274	5,423	669
23 Adjusted basis. Subtract line 22 from line 21	23	568	6,484		
24 Total gain. Subtract line 23 from line 20	24	2,472	1,599	3,555	455
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	94			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	94			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	2,378			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	476	55	711	91
g Add lines 26b, 26e, and 26f	26g	570	55	711	91
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
19 Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A Building	10/01/1993	09/29/2011
B Front Step	01/13/1997	09/29/2011
C Sprinkler	03/14/2002	10/21/2011
D Sewer Hook	10/28/1991	06/30/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	559,622	2,331	1,830	4,377
Cost or other basis plus expense of sale	21	556,500	2,318	2,792	3,659
Depreciation (or depletion) allowed or allowable	22	255,657	872	2,099	3,619
Adjusted basis. Subtract line 22 from line 21	23	300,843	1,446	693	40
Total gain. Subtract line 23 from line 20	24	258,779	885	1,137	4,337
If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			424	5
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			424	5
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			713	4,332
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	51,131	174	143	723
g Add lines 26b, 26e, and 26f	26g	51,131	174	567	728
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Carpet	03/01/2005	06/30/2011
B	Carpeting	02/01/1995	10/28/2011
C	Awnings	02/01/1995	10/28/2011
D	Building	10/30/2003	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	6,524	2,388	888	53,972
Cost or other basis plus expense of sale	21	5,454	3,199	1,190	53,670
Depreciation (or depletion) allowed or allowable	22	4,786	3,199	1,190	10,895
Adjusted basis. Subtract line 22 from line 21	23	668			42,775
Total gain. Subtract line 23 from line 20	24	5,856	2,388	888	11,197
If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	111			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	111			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	5,745			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	935	478	178	2,179
g Add lines 26b, 26e, and 26f	26g	1,046	478	178	2,179
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0581

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Architural	09/01/2009	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	Branch Ren	01/30/1989	10/21/2011
D	Interior R	08/01/1993	09/26/2011

			Property A	Property B	Property C	Property D
	ese columns relate to the properties on lines 19A through 19D. ▶					
	Gross sales price (Note: See line 1 before completing.)	20	174,876	24,298	1,353	16,960
	Cost or other basis plus expense of sale	21	173,901	24,162	2,065	22,627
	Depreciation (or depletion) allowed or allowable	22	8,918	1,239	1,491	11,412
	Adjusted basis. Subtract line 22 from line 21	23	164,983	22,923	574	11,215
	Total gain. Subtract line 23 from line 20	24	9,893	1,375	779	5,745
	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
	Additional depreciation after 1975 (see instructions)	26a				1,230
	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				1,230
	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				4,515
	Additional depreciation after 1969 and before 1976	26d				
	Enter the smaller of line 26c or 26d	26e				
	Section 291 amount (corporations only)	26f	1,784	248	156	903
	Add lines 26b, 26e, and 26f	26g	1,784	248	156	2,133
	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
	Soil, water, and land clearing expenses	27a				
	Line 27a multiplied by applicable percentage (see instructions)	27b				
	Enter the smaller of line 24 or 27b	27c				
	If section 1254 property:					
	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
	Enter the smaller of line 24 or 28a	28b				
	If section 1255 property:					
	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
Recomputed depreciation (see instructions)	34		
Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

28/2011

Form 4797 (2011)

SC 0582

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Parking Lot	01/01/1997	06/30/2011
B	HVAC	09/13/2000	06/30/2011
C	Remodel NW	08/28/1996	06/30/2011
D	Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	3,453	8,830	1,736	31,621
Cost or other basis plus expense of sale	21	2,887	7,383	1,452	31,445
Depreciation (or depletion) allowed or allowable	22	2,717	2,585	478	1,613
Adjusted basis. Subtract line 22 from line 21	23	170	4,798	974	29,832
Total gain. Subtract line 23 from line 20	24	3,283	4,032	762	1,789
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	22	503		
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	22	503		
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	3,261	3,529		
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	539	416	96	323
Add lines 26b, 26e, and 26f	26g	561	919	96	323
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
Recomputed depreciation (see instructions)	34		
Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0583

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Concrete P	06/01/2004	10/21/2011
B	Northwest	11/30/1982	06/30/2011
C	McKinney/M	07/18/1994	09/29/2011
D	Location P	06/14/1996	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	1,178	65,782	99,765	8,468
Cost or other basis plus expense of sale	21	1,798	55,000	99,209	8,421
Depreciation (or depletion) allowed or allowable	22	948		43,669	3,753
Adjusted basis. Subtract line 22 from line 21	23	850	55,000	55,540	4,668
Total gain. Subtract line 23 from line 20	24	328	10,782	44,225	3,800
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a				
Enter the smaller of line 24 or 25a	25b				
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	109			514
Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	109			514
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	219			3,286
Additional depreciation after 1969 and before 1976	26d				
Enter the smaller of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	44		8,734	648
Add lines 26b, 26e, and 26f	26g	153	0	8,734	1,162
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property:					
Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property:					
Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Roof Top A	09/27/2002	09/29/2011
B Exterior	11/08/1995	10/21/2011
C 2009 White	05/04/2009	10/03/2011
D Various Lease	Various	Various

ese columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
Gross sales price (Note: See line 1 before completing.)	20	30,278	1,757	16,000	45,877,112
Cost or other basis plus expense of sale	21	30,110	2,681	15,698	45,167,064
Depreciation (or depletion) allowed or allowable	22	8,947	1,094	9,348	41,969,384
Adjusted basis. Subtract line 22 from line 21	23	21,163	1,587	6,350	3,197,680
Total gain. Subtract line 23 from line 20	24	9,115	170	9,650	42,679,432
If section 1245 property:					
Depreciation allowed or allowable from line 22	25a			9,348	41,969,384
Enter the **smaller** of line 24 or 25a	25b			9,348	41,969,384
If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
Additional depreciation after 1975 (see instructions)	26a	1,998			
Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	1,998			
Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	7,117			
Additional depreciation after 1969 and before 1976	26d				
Enter the **smaller** of line 26c or 26d	26e				
Section 291 amount (corporations only)	26f	1,390	34		
Add lines 26b, 26e, and 26f	26g	3,388	34	0	0
If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
Soil, water, and land clearing expenses	27a				
Line 27a multiplied by applicable percentage (see instructions)	27b				
Enter the smaller of line 24 or 27b	27c				
If section 1254 property: Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
Enter the smaller of line 24 or 28a	28b				
If section 1255 property: Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

art 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)
Section 179 expense deduction or depreciation allowable in prior years	33		
Recomputed depreciation (see instructions)	34		
Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0585

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

9/13/2012 11:27:41 AM

Form 1120, Page 1, Line 5, Interest income — Statement: 1

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	436,373
Interest on Fed Funds Sold	117,319
Interest On Investment	1,254,748
Loans & Other Interest	948,210,760
Matured Securities	66,684
Mortgage Backed Security Interest	83,073,086
Other Agencies Int.	5,953,757
U.S. Government Interest Income	15,329,237
Total	1,072,925,672

Form 1120, Page 1, Line 10, Other income not included elsewhere — Statement: 2

Description	Amount
Audit Fees	3,895,840
Brokerage Revenue	17,932,434
Credit Card Fees	37,668,596
Credit Card Loan Processing Revenue	5,695,007
Credit Life Fees	14,055
Data Processing Revenue	33,166,123
Data Processing Revenue- I/C	50,086,402
Deposit Service Charges	78,770,184
FAS 91 Loan Fees	5,372,502
Gain on the Sale of OREO	6,807,367
Gain or Loss on Securities	6,359
Insurance Revenue	197,667
Investment Income	1,043,205
Management Fees	83,378,360
Miscellaneous Income	19,677,809
Mortgage Service Fees	678,540
Other Fees	14,871,935
Other service Charges	9,156,586
Partnership Flow-through	49,921
Repossession and Recovery	1,383,577
Safe Deposit Box Fees	2,346,324
Service Charges on Loans	17,317,054
Trust Service Fees	881,120
Total	390,396,967

SYNOVUS BANK
Tax Year 2011

EIN: [redacted]
9/13/2012 11:27:41 AM

Form 1120, Page 1, Line 16, Rent expense — **Statement: 3**

Description	Amount
Equipment Rentals	4,999,517
Facility Rentals	29,477,033
Total	34,476,550

Form 1120, Page 1, Line 17, Taxes and licenses, State income tax expense — **Statement: 4**

Description	Amount
Alabama Franchise Tax	670,417
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	45,827
Employment Taxes	19,324,281
Gross Receipts Tax	9,081
Other State Taxes	2,768,708
Personal Property Tax	1,203,412
Real Estate Taxes	6,374,797
Subtotal	**30,396,523**
State income tax expense	(3,466,159)
Total	26,930,364

Form 1120, Page 1, Line 18, Interest expense — **Statement: 5**

Description	Amount
Interest Expense On Deposits	173,868,275
Interest on Fed Funds Purchased	1,051,221
Interest On Notes Payable	8,620,782
Total	183,540,278

Form 1120, Page 1, Line 26, Other deductions not included elsewhere — **Statement: 6**

Description	Amount
Non Deductible Core Deposit Premium	1,727,993
Accounting and Exam Fees	7,671,668
Amortization of Organizational Exp (Sec. 248)	32,160
Amortization of Software	5,153,106
Amortization of Start-up Expenditures (Sec.195)	2,249
Building and Auto Insurance	633,686

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

9/13/2012 11:27:41 AM

Business Development Expense	4,796,318
Consulting Fees	11,672,076
Core Deposit Premium- Deductible	1,861,847
Cost Allocation	978,390
Credit Fees	614,811
Deposit Account Fee Expense	1,049,811
Directors' Fees	3,805,004
DP Operating Expenses	31,864,127
DP Operating Expenses- I/C	90,781,637
Express & Freight	4,508,302
FDIC Insurance	56,532,874
Insurance And Bonds	11,474,610
Investment Expense	46,552
Legal Fees	24,401,060
Loan Origination Overhead	23,217,681
Loss on the Sale of OREO	7,017,345
Management Fees	72,302,780
Meals and Entertainment- deductible portion	651,667
Other Expenses	(1,790,123)
Over and Short	57,534
Postage & Freight	9,235,659
Profit and Loss	3,209,733
Repo and Recovery	82,976,861
Safekeeping	204,278
Small Equipment	401,816
Stationery & Printing	4,535,663
Subscriptions & Dues	3,621,387
Telephone & Communication	11,276,061
Training & Education	1,118,206
Travel & Lodging	3,707,080
Utilities	8,377,434
VISA Lawsuit Settlement Expense	(3,491,061)
Total	486,238,282

Statement: 7
Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		885,865
Total			885,865

Statement: 8
Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir

Row ID	Name of Entity	EIN	If 'Applied For' or 'FOREIGNUS'	Country of Organization	Percentage Owned in Voting Stock
1	Callier Forest LP	[redacted]		US	99.980000
2	Synovus Callier Forest LLC			US	99.990000
3	Union Hill Apartments Ltd			US	99.980000
4	Synovus Union Hill LLC			US	99.990000
5	Aspenwood Square Apartments LP			US	99.990000
6	The Pointe Apartments LTD			US	99.990000
7	Summit South Hall Apartments LTD			US	99.990000
8	CB&T State Tax Credit Fund LLC			US	99.990000
9	Tall Pines Apartments LTD			US	99.900000
10	Boston Capital Columbus Tax Credit Fund A Limited Partnershi			US	99.000000
11	CB&T Housing Fund Investor LLC			US	99.990000
12	Franklin Apartments II LP			US	99.000000
13	Berger-Phillips Bldg Inc			US	99.990000
14	Heritage 1901 Redevelopment LLC			US	99.990000
15	Orchid LLC			US	60.000000
16	Sterling Place LLC			US	50.000000
17	Azalea Park Partners LP CO Franklin Capital Corp			US	49.950000
18	Monaghan Hill LLC			US	99.990000
19	Main Gervais LLC			US	25.000000
20	West End Redevelopment Partnership LP			US	20.000000
21	Pine Cone Apartments			US	99.000000

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

9/13/2012 11:27:59 AM

Form 1120, Page 5, Schedule L, Line 6, Other current assets — **Statement: 9**

Description	Beginning Amount	Ending Amount
Accrued Interest Receivable	95,625,111	80,919,666
Deferred Tax Assets- Current	13,296,484	1,119,204
Miscellaneous Receivables	48,114,934	67,669,152
Prepaid Assets	139,792,525	83,075,435
Prepaid Insurance	5,816,726	8,003,046
Prepaid Insurance- VEBA	0	3,045,902
Total	302,645,780	243,832,405

Form 1120, Page 5, Schedule L, Line 9, Other investments — **Statement: 10**

Description	Beginning Amount	Ending Amount
Federal Funds Sold	2,210,486,267	2,590,755,612
Investment In Subsidiaries	484,109,644	478,554,325
Investment in Unconsolidated Affiliates	28,371,757	26,178,822
Mortgage Backed Security Investments	2,119,276,339	2,939,259,587
Other Investments	217,499,221	94,562,909
Time Deposits With Banks	13,237,605	10,382,712
Total	5,072,980,833	6,139,693,967

Form 1120, Page 5, Schedule L, Line 14, Other assets — **Statement: 11**

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	247,453,352	254,745,978
Transfer of Assets	(702,134)	(821,749)
Customer Liability for Bank Accept	579,298	1,602,108
Deferred Tax Assets- Non Current	1,225,794	1,124,236
Dividend Receivables	12,453,772	19,940,996
Goodwill- Non Amortizable	(1)	0
Miscellaneous Assets	50,557,926	49,117,040
Other Real Estate Owned	147,733,337	145,284,370
Total	459,301,344	470,992,979

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

9/13/2012 11:27:59 AM

Form 1120, Page 5, Schedule L, Line 17, Mortgages, notes, bonds payable in less than 1 year — Statement: 12

Description	Beginning Amount	Ending Amount
Notes Payable	3,843,560,352	3,728,109,965
Total	3,843,560,352	3,728,109,965

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities — Statement: 13

Description	Beginning Amount	Ending Amount
Accrued 401(K)	26,307	0
Accrued Bonuses	632,139	2,933,124
Accrued Interest Expense	43,102,015	26,773,968
Accrued Money Purchase	2,838,597	2,395,714
FAS106	(7,091,502)	4,579,005
Miscellaneous Account Payables	3,558,299	13,954,822
Other Accrued Expense	53,512,260	63,622,786
Reserve for Federal Taxes	381,733	3,679,643
Reserve for State Taxes	152,126	2,182,715
Tax Payable- Payroll	38,401	(1,196)
Tax Payable- Property	1,049,131	49,291
Tax Payable- Sales	0	76,347
Taxes Payable- Others	111,654	0
Total	98,311,160	120,246,219

Form 1120, Page 5, Schedule L, Line 21, Other liabilities — Statement: 14

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	2,557,535	4,560,508
Other Liabilities	486,072,333	312,191,796
Reserve for Federal Taxes- Deferred	0	(1)
Total	488,629,868	316,752,303

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

9/13/2012 11:28:01 AM

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings

Statement: 15

Description	Amount
Earnings in Subsidiaries	23,128,580
Total	23,128,580

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings

Statement: 16

Description	Amount
Prior Period Adjustment & Rounding	4,805
Total	4,805

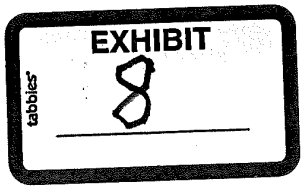
Statement: 17

Form 4797, Page 1, Part II, Line 10, Ordinary gains and losses - held 1 year or less

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
1	Various Assets	Various	Various	44,990	11,722,372	12,759,303	(991,941)
2	Partnership Gain	Various	Various	203,039			203,039
3	Security Gain	Various	Various	1,995,779,314		1,920,272,787	75,506,527
4	Loans Loss	Various	Various	333,184,994		335,192,592	(2,007,598)
5	OREO Loss	Various	Various	146,599,924		158,669,100	(12,069,176)
Total				2,475,812,261	11,722,372	2,426,893,782	60,640,851

2011 - 1st Amended Form SC 1101B – Synovus

(signed 06-27-13)



SC 0594

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return **SC 1101 B**
Columbia, SC 29214-0100 (Rev 7/25/11) 3089

TAXPAYER ID INFORMATION

SC FILE # 300807582

Attach complete copy of Federal Return

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME FOR THE PERIOD ENDING 12/31/2011

If Final Return, Indicate Whether: Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn ☐

County or Counties in SC Where Property is Located

FEIN [redacted]

14-0101

44001577

BYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

Change of: ☐ Address ☐ Accounting Period ☒ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Buchs Telephone Number: (706) 644-3121

Date organized December 24, 1900 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

AMENDED

1. Federal Taxable Income per federal tax return. S Corporations, see General Information in Instructions.	1.	-50,876,240
2. Net Adjustment from line 19, Schedule A and B	2	79,047,994
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3	24,171,754
4. If Multi-state Bank, enter amount from line 8, Schedule D; otherwise enter amount from line 3	4.	2,577,773
* Line 4 Must Be Completed By All Taxpayers.		
5. Tax (multiply line 4 by .045 (4.5%)	5.	116,000
6. Non Refundable Credits Taken This year from SC 1120-TC	6	116,000
7 Balance of Tax (line 5 less line 6)	7.	NONE
8 Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8	0
9. Balance of Tax Due (line 7 less line 8)	9.	NONE
10. Penalty for Underpayment of Estimated Tax (See Instructions)	10	0
11. Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE	11.	NONE
12 Overpayment (line 8 less line 7) NONE To be applied as follows:		
(a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I, the undersigned a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return

Please Sign Here — James R. Buchs — Signature of officer — Date 6/27/2013 — VP Director of Tax — Title

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only — Preparer Printed Name — Check if self-employed ☐ — Preparer telephone number — Preparer signature — PTIN or FEIN — Firm's name (or yours if self-employed) and address — ZIP Code

F 09/15/2011

30891022

SC 0595

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1	6,635,207	
2.		2.		
3.		3		
4	Other items (attach schedule) See Stmt 1	4	8,828,158	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5		
6.	Depreciation	6.	8,216,551	
7.		7.		
8		8		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other items		-49,520,363	9. -25,840,447

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10		10.		
11	Other income subject to tax not on books this year See Stmt 3	11.	-8,389,417	
12.		12.		
13.		13		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14	11,909,386	
15.	Depreciation	15.	22,508,778	
16.	Contributions carryover	16.	1,877,136	
17.	Travel and entertainment	17.	670,864	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other items		-133,465,188	18. -104,888,441
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B			19. 79,047,994

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible pers. prop.	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1	Total net income as reconciled. Enter amount from line 3, Page 1	1.	24,171,754
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	24,171,754
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	2,577,773
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6	2,577,773

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3. Ratio
1. Total Gross Receipts	149,880,078	1,405,422,590	
2. Less: Exclusion			
3. Gross Receipts (for ratio)	149,880,078	1,405,422,590	
4. Ratio of Gross Receipts (line 3, Col 1 ÷ line 3, Col 2)			10.6644 %

1120 F 09/12/2011

30892020

SC 0596

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR CHILD CARE PROGRAM

Attach this form to your return.

SC SCH. TC 9
(Rev. 7/20/07)
3291
2011

Name
SYNOVUS BANK

SS or FED EI Number
[redacted]

Address
1111 Bay Avenue Suite 200

Columbus GA 31901

PART I EXPENSES FOR ESTABLISHING A CHILD CARE PROGRAM

A. When you operate the program (Expenses include mortgage or lease payments.)

1. Playground and classroom equipment	1.	
2. Kitchen appliances and cooking equipment	2	
3. Real property and improvements	3.	
4 Donations to a nonprofit corporation in South Carolina that provides child care services to your employees *Provide donee information below* *	4.	
5 First Year organization and administration expenses (From section B, Line 1)	5.	
6. Other	6.	
7. Total for year	7.	0
8. Prior year(s) expenses, if any	8.	
9 Total expenses (Add amounts on lines 7 and 8)	9.	0
10 For Limitation Calculation	10	$200,000
11. Subtract the amount on line 8 from $200,000.	11.	200,000
12. Enter lesser of the amounts on lines 7, 10 or 11.	12.	0
13. Multiply the amount on line 12 by .50 (50%). Enter here and in Part III	13.	0

B. When you make direct payments to licensed child facilities which you do not operate.

1. First Year organization and administration expenses	1.	

* Name of donee nonprofit corporation: _____

Federal Employer ID Number of donee: _____

Address: _____

_____

F(10) 11/19/09

32911026

SC 0597

SYNOVUS BANK

PART II ANNUAL EXPENSES OF OPERATING A CHILD CARE PROGRAM

A. When you operate the program

1.	Salaries and wages	1.
2.	Supplies	2.
3.	Utilities	3
4	Other	4
5	Total for year	5 0
6.	Multiply the amount on line 5 by .50 (50%).	6. 0
7	Number of employees benefiting from the program	7
8.	Multiply the number on line 7 by $3,000.00.	8 0
9.	Enter the lesser of the amounts on lines 6 or 8. Enter here and in Part III	9. 0

B. When you make direct payment to licensed child care facilities which you do not operate.

1.	Direct payments to licensed or registered independent child care facilities	1.
2	Actual administrative expenses limited to 2% (two percent) of direct payments on line 1	2.
3	Total for year	3. 0
4.	Multiply the amount on line 3 by .50 (50%).	4 0
5.	Number of employees benefiting from the program	5.
6.	Multiply the number on line 5 by $3,000.00	6. 0
7.	Enter the lesser of the amounts on lines 4 or 6. Enter here and in Part III	7. 0

PART III SUMMARY

1.	Enter the amount from Part I A, line 13	1. 0
2.	Enter the amount from Part II A, line 9.	2. 0
3.	Enter the amount from Part II B, line 7.	3 0
4	Unused child care program credit carryover	4. 0
5.	Total - Add amounts on lines 1 through 4.	5 0
6.	Enter 50% of state income tax, bank tax or insurance premium tax.	6. 58,000
7.	Allowable credit - Enter the lesser of the amounts from lines 5 or 6 here and on the appropriate tax credit schedule.	7. 0

F(10) 11/19/08

32912024

SC 0598

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

▶Attach to your tax return

SC2220
(Rev 1/10/12)
3099
2011

Name

SYNOVUS BANK

Employer identification number

[redacted]

Part I Required Annual Payment

1 Total tax (line 11, SC1120; or comparable line for other income tax returns). *If the result is less than $100, do not complete the rest of this form. You do not owe the penalty*	1	0
2 Enter the tax shown on the corporation's 2010 income tax return (see instructions) **Caution: If the tax is zero or the tax year was for less than 12 months, skip this line**	2	
3 Enter the smaller of line 1 or line 2 If the corporation is required to skip line 2, enter the amount from line 1 on line 3	3	0

Part II Reasons for Filing - Check the boxes below that apply. If any box is checked, the corporation must file SC2220 with the corporation's tax return, even if it does not owe the penalty. If the box on line 4 or line 5 applies, the corporation may be able to lower or eliminate the penalty.

4 ☐ The corporation is using the adjusted seasonal installment method.
5 ☐ The corporation is using the annualized income installment method.
6 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring Your Underpayment

		(a)	(b)	(c)	(d)
7 **Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year	7	04/15/2011	06/15/2011	09/15/2011	12/15/2011
8 **Required installments.** *If the box on line 4* and/or line 5 above is checked, see instructions for the amounts to enter. If the box on line 6 (but not 4 or 5) is checked, see instructions for the amount to enter by a large corporation. *If none of these boxes are checked,* enter 25% of line 3 above in each column	8	0	0	0	0
9 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 9 on line 13	9		0	0	0
Complete lines 10 through 16 for one column before going to the next column.					
10 Enter amt, if any, from line 16 of preceding column	10		0	0	0
11 Add lines 9 and 10	11		0	0	0
12 Add amounts on lines 14 and 15 of the preceding column and enter the result	12		0	0	0
13 Subtract line 12 from line 11 *If zero or less, enter -0-*	13	0	0	0	0
14 If the amount on line 13 is zero, subtract line 11 from line 12 and enter the result. Otherwise, enter -0-	14		0	0	
15 **Underpayment.** If ln 13 is less than or equal to line 8, subtr line 13 from line 8 and enter the result. Then go to line 10 of *the next column.* Otherwise, go to line 16	15	NONE	NONE	NONE	NONE
16 **Overpayment.** If line 8 is less than line 13, subtract line 8 from line 13 and enter the result. Then go to line 10 of the next column	16	NONE	NONE	NONE	

Go to Part IV on page 2 to figure the penalty. If there are no entries on line 15, no penalty is owed.

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
17 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (SC 990-T filers: Use 5th month instead of 3rd month)	17				
18 Number of days from due date of installment on line 7 to the date shown on line 17	18	0	0	0	0
19 Number of days on line 18 after 4/15/11 and before 7/1/11	19				
20 Underpayment on line 15 X No of days on line 19 / 365 X 4%	20	$ 0	$ 0	$ 0	$ 0
21 Number of days on line 18 after 6/30/11 and before 10/1/11	21				
22 Underpayment on line 15 X No of days on line 21 / 365 X 4%	22	$ 0	$ 0	$ 0	$ 0
23 Number of days on line 18 after 9/30/11 and before 1/1/12	23				
24 Underpayment on line 15 X No of days on line 23 / 365 X 3%	24	$ 0	$ 0	$ 0	$ 0
25 Number of days on line 18 after 12/31/11 and before 4/1/12	25				
26 Underpayment on line 15 X No of days on line 25 / 366 X 3%	26	$ 0	$ 0	$ 0	$ 0
27 Number of days on line 18 after 3/31/12 and before 7/1/12	27				
28 Underpayment on line 15 X No of days on line 27 / 366 X *%	28	$ 0	$ 0	$ 0	$ 0
29 Number of days on line 18 after 6/30/12 and before 10/1/12	29				
30 Underpayment on line 15 X No of days on line 29 / 366 X *%	30	$ 0	$ 0	$ 0	$ 0
31 Number of days on line 18 after 9/30/12 and before 1/1/13	31				
32 Underpayment on line 15 X No of days on line 31 / 366 X *%	32	$	$	$	$
33 Number of days on line 18 after 12/31/12 and before 2/16/13	33				
34 Underpayment on line 15 X No of days on line 33 / 365 X *%	34	$	$	$	$
35 Add lines 20, 22, 24, 26, 28, 30, 32 and 34	35	$ 0	$ 0	$ 0	$ 0
36 **Penalty.** Add columns (a) through (d), of line 35. Enter the total here and on SC1120, line 17; or the comparable line for other income tax returns	36				$ 0

*** For underpayments paid after March 31, 2012:** For lines 28, 30, 32 and 34, use the penalty interest rate for each calendar quarter that the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS's web site at www.irs.gov or call 1-800-829-4933 to get the interest rate information.

VRTX F 01/20/2012

30992028

SC 0600

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev 7/26/11)
3370

NAME OF CORPORATION: SYNOVUS BANK

FEIN: [redacted]

SC FILE #: 0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1 New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15 enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description		Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5 Certified Historic Structure	5	021	1,097,671	133,058	58,000		1,172,729
6. Textiles Rehabilitation	6.	023	2,658,136	392,529	58,000		2,992,665
7.	7.						
8	8.						
9	9.						
10	10.						
11.	11.						
12.	12.						
13	13.						
14	14.						
15	15.						
16. Total of Lines 1-15			3,755,807	525,587	116,000		4,165,394

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description		Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.	1.						
2	2						
3	3.						
4	4.						
5	5.						
6.	6						
7. Total Corporate License Fee Credits (See Instructions)							

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH. TC-21
(9/8/03)
3380
20 11

Name As Shown On Tax Return

SYNOVUS BANK

SS No. or Fed. ID No. [redacted]

1.	Amount of qualified rehabilitation expenditures deducted on federal return per IRC Section 47 for a structure located in SC	6,652,900
2.	Enter 10% of Line 1	665,290
3.	Enter 20% of line 2. This is your current year credit (See Instructions)	133,058
4.	Allowable credit cannot exceed current year tax liability Enter this amount on the appropriate tax credit schedule	58,000
5.	Subtract line 4 from line 3. This is your credit carryover to future years	75,058

INSTRUCTIONS

LINE 1:
The South Carolina Historic Rehabilitation Incentives Act provides for a nonrefundable income tax credit. The credit is for taxable years beginning after 2002, for property placed in service after June 30, 2003. The Rehabilitation project must meet all requirements for the Federal 20% income tax credit. Federal expenditures for an income producing certified historic structure are reported on SC SCH. TC-21. Rehabilitation expenditures for "certified historic residential structures" that are owner occupied are reported on SC SCH. TC-22.

Enter the amount of expenditures that qualify for the federal credit from your federal tax return for a certified rehabilitation of an historic structure located in South Carolina. The taxpayer must attach to his South Carolina income tax return a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed.

The terms "taxpayer," "qualified rehabilitation expenditures," and "certified historic structure" have the same meaning as provided in Internal Revenue Code Section 47 and the applicable treasury regulations.

LINE 2:
The credit on line 2 is equal to 10% of the qualified rehabilitation expenditures for a certified historic structure located in South Carolina that qualify for the federal rehabilitation credit provided in Internal Revenue Code Section 47.

LINE 3:
The credit is claimed in equal installments over a 5-year period beginning with the year that the property is placed in service. Enter 20% of line 2 on line 3.

LINE 4:
Allowable credit cannot exceed the current year tax liability.

LINE 5:
Any unused credit from the current year may be carried forward for the succeeding 5 years. After five years, the credit expires.

Visit our website at **www.sctax.org** for more information on tax credits. More information on the South Carolina Historic Rehabilitation Incentives Act may be found at **www.state.sc.us/scdah**

SC 0602

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH.TC-23
(Rev. 9/23/10)
3386
20 11

Name As Shown On Tax Return
SYNOVUS BANK

SSN or FEIN
[redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions ..... 1. $ _____

2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year ..... 2. $ _____

3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount ..... 3. $ 392,529

4. Enter the amount carried forward from previous tax years ..... 4. $ 2,658,136

5. Add lines 3 and 4 ..... 5. $ 3,050,665

6. Enter your current year tax liability ..... 6. $ 116,000

7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 58,000

8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule ..... 8. $ 58,000

9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 2,992,665

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility **placed in service after December 31, 2007** may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer **acquired the textile mill site after December 31, 2007** (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) If actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

33861022

SC 0603

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

6/26/2013 2:52:47 PM

Statement: 1

Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,316,387
2	Life Insurance Death Benefit	511,287
3	Corporate Dividend	484
Total		8,828,156

Statement: 2

Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	(1,931,819)
2	Partnership Income	(925,411)
3	Gain/(Loss) on Sale of Fixed Assets	(44,939,846)
4	Dividend Paid from RSA	(77)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	30,141
7	Deduction for Unused Qzab Credit	68,600
8	Amortization of Goodwill & other Intang	175,800
Total		(49,520,363)

Statement: 3

Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Security Gain/Loss on Transaction	(993,642)
2	SFAS 91 Unearned Fees	5,372,502
3	Credit Life Insurance	(11,613)
4	Treasury Note Accretion	302,326
5	Capitalized Lease Income	(19,914,919)
6	Write Up/Write Down of Investment	6,206,909
7	Accrued Interest on Loans	378,462
8	Income From Natured Securities	270,558
Total		(8,389,417)

Statement: 4

Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	9,122
2	Preference Interest	46,115
3	Prepaid Expenses	(2,428,798)
4	RSA Award Expense	4,135,878
5	Stock Option Expense	(136,686)
6	Business Gifts Over $25	44,139
7	Deferred Compensation-Employee	49,139
8	Tax Penalties & Regulatory Fines	73,688
9	Deferred Expenses	5,389,528
10	Excess Pension Plan Adjustment	42,299
11	Self-Insured Salary Continuation Coverag	83,473
12	Loan Loss Reserve Adjustment	(157,489,879)
13	Lobbying Expenses	156,796
14	Leasehold Rental	1,048,149

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

6/26/2013 2:52:47 PM

Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
15	Pension Plan Adjustment	256,642
16	OREO Charge-offs	(3,999,349)
17	Post-Retirement Benefits - SFAS 106	11,670,507
18	Accrued Bonus	1,707,835
19	Self-Insured Workers Comp	813,652
20	Amortization of Purchase Accounting Adj	3,521,795
21	TARP Disallowed Salary	431,162
22	Nondeductible Club Dues	22,531
23	Amortization of Deposit Base Premium	(129,724)
24	Fixed Asset Valuation	106,332
25	Life Insurance Premiums	676,601
26	Deferred Contributions	53,955
27	EE Credits	23,508
28	Computer Software Development	356,402
Total		(133,465,188)

SC 0605

Synovus Bank

Line 30, Federal 1120	(56,753,376)
Federal Charitable Contribution	1,877,136
Income to Apportion	(54,876,240)

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2011
NOL After Apportionment Carryover

		Synovus Bank
Yr 2008	Generated	0
	Utilized	0
Yr 2009	Generated	159,286,694
	Utilized	0
Yr 2010	Generated	231,764,296
	Utilized	0
Yr 2011	Generated	0
	Utilized	0
		391,050,990

SC 0607

2011 South Carolina Tax Credit Carryforward

Year		021 Certified Historic Structure Credit	023 Textiles Rehabilitation Credit	Total
2008	Generated	365,891	988,733	1,354,624
	Utilized - 2009	0	(308,063)	(308,063)
	Utilized - 2011	(58,000)	(58,000)	(116,000)
	Sub-Totals	307,891	622,670	930,561
2009	Generated	365,890	988,733	1,354,623
	Utilized	0	0	0
2010	Generated	365,890	988,733	1,354,623
	Utilized	0	0	0
2011	Generated	133,058	392,529	525,587
	Utilized	0	0	0
		1,172,729	2,992,665	4,165,394

SC 0608

Form **1120X**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Amended U.S. Corporation Income Tax Return

OMB No. 1545-0132
For tax year ending
12/2011
(Enter month and year.)

Please Type or Print

Name: SYNOVUS BANK
Employer identification number: [redacted]
Number, street, and room or suite no. (If a P.O. box, see instructions.): 1148 Broadway
City or town, state, and ZIP code: Columbus GA 31901
Telephone number (optional):

Enter name and address used on original return (if same as above, write "Same.")

PROFORMA

Internal Revenue Service Center where original return was filed ▶

Fill in applicable items and use Part II on page 2 to explain any changes

Part I Income and Deductions (see instructions)		(a) As originally reported or as previously adjusted	(b) Net change - increase or (decrease) - explain in Part II	(c) Correct amount
1 Total income	1	1,574,171,784	(15,473,486)	1,558,698,298
2 Total deductions	2	1,611,696,806	3,754,384	1,615,451,190
3 Taxable income. Subtract line 2 from line 1	3	-37,525,022	(19,227,870)	-56,752,892
4 Total tax	4		0	
Payments and Credits (see instructions)				
5 a Overpayment in prior year allowed as a credit	5a		0	
b Estimated tax payments	5b		0	
c Refund applied for on Form 4466	5c		0	
d Subtract line 5c from the sum of lines 5a and 5b	5d	0	0	0
e Tax deposited with Form 7004	5e		0	
f Credit from Form 2439	5f		0	
g Credit for federal tax on fuels and other refundable credits	5g		0	
6 Tax deposited or paid with (or after) the filing of the original return	6			
7 Add lines 5d through 6, column (c)	7			0
8 Overpayment, if any, as shown on original return or as later adjusted	8			
9 Subtract line 8 from line 7	9			0
Tax Due or Overpayment (see instructions)				
10 **Tax due.** Subtract line 9 from line 4, column (c). If paying by check, make it payable to the "United States Treasury" ▶	10			NONE
11 **Overpayment.** Subtract line 4, column (c), from line 9 ▶	11			NONE
12 Enter the amount of line 11 you want: Credited to ____ Estimated tax ▶ ____ Refunded ▶	12			

Sign Here

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

▶ Signature of officer ____ Date ____ ▶ Title: Group Exec-Tax

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see instructions.

Form **1120X** (Rev. 1-2011)

JXB F(11) 03/14/2011

SC 0609

Part II **Explanation of Changes to Items in Part I** (Enter the line number from page 1 for the items you are changing, and give the reason for each change. Show any computation in detail. Also, see **What To Attach** in the instructions.)

If the change is due to a net operating loss carryback, a capital loss carryback, or a general business credit carryback, see **Carryback Claims** in the instructions, and check here . . . . . ▶ ☐

For Tax Year Ending: 12/2011

See Stmt 1

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

2/19/2013 11:05:25 AM

12/2011

Statement: 1

Form 1120X, Page 2 Explanation of changes detail

Row ID	Line number	Explanation of Change
1	4	Interest income is being reduced to reflect the following adjustments: 1) non-accrual interest reduction in accordance with approved accounting method, 2) recognize loss on the terminated hedge transaction, 3) correct bond premium income previously reported.
2	5a	Capital gain/losses is being increased to report capital gains realized in partnership investment.
3	7	Other income is being increased to record additional partnership income.
4	12	Salaries and wages is being reduced for compensation deductions claimed on restricted awards not earned.
5	14	Pension, profit sharing, etc. plans is being reduced to eliminate a reduction for non-qualified benefit trust deferred compensation plan.
6	26	Other deductions is being reduced for other various reporting errors.

1040

SC 0611

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2011 or tax year beginning _____, ending _____

▶ See separate instructions.

OMB No 1545-0123

2011

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

TYPE OR PRINT

Name: SYNOVUS BANK

Number, street, and room or suite no. If a P.O. box, see instructions: 1148 Broadway

City or town, state, and ZIP code: Columbus GA 31901

B Employer identification number: [redacted]

C Date incorporated: 12/24/1900

D Total assets (see instructions): $ 29,419,772,011

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

Income	1a	Merchant card and third-party payments. For 2011, enter -0-	1a	0	
	b	Gross receipts or sales not reported on line 1a (see instructions)	1b		
	c	Total. Add lines 1a and 1b	1c		
	d	Returns and allowances plus any other adjustments (see instructions)	1d		
	e	Subtract line 1d from line 1c			1e 0
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)			2 0
	3	Gross profit. Subtract line 2 from line 1e			3 0
	4	Dividends (Schedule C, line 19) AMENDED			4 886,557
	5	Interest See Stmt 2			5 1,057,026,891
	6	Gross rents			6 5,934,382
	7	Gross royalties			7
	8	Capital gain net income (attach Schedule D (Form 1120))			8 604,139
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9 103,424,067
	10	Other income (see instructions - attach schedule) See Stmt 3			10 390,822,262
	11	Total income. Add lines 3 through 10 ▶			11 1,558,698,298
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) ▶			12 2,370,713
	13	Salaries and wages (less employment credits)			13 285,991,258
	14	Repairs and maintenance			14 26,693,722
	15	Bad debts PROFORMA			15 528,529,389
	16	Rents See Stmt 4			16 34,476,550
	17	Taxes and licenses See Stmt 5			17 26,930,364
	18	Interest See Stmt 6			18 183,540,278
	19	Charitable contributions			19 1,877,136
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 18,723,884
	21	Depletion			21
	22	Advertising			22 5,215,396
	23	Pension, profit-sharing, etc., plans			23 6,090,207
	24	Employee benefit programs			24 5,334,271
	25	Domestic production activities deduction (attach Form 8903)			25
	26	Other deductions (attach schedule) See Stmt 7			26 489,678,022
	27	Total deductions. Add lines 12 through 26 ▶			27 1,615,451,190
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28 -56,752,892
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 20)	29b	484	
	c	Add lines 29a and 29b			29c 484
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)			30 -56,753,376
	31	Total tax (Schedule J, Part I, line 11)			31
	32	Total payments and refundable credits (Schedule J, Part II, line 21)			32
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35
	36	Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ Refunded ▶			36

Sign Here

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

▶ _____ Signature of officer — Date — ▶ Group Exec-Tax Title

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

Paid Preparer Use Only

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

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no

For Paperwork Reduction Act Notice, see separate instructions. JXB F 12/09/2011 Form **1120** (2011)

SC 0612

SCHEDULE M-3 (Form 1120)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 1120 or 1120-C.
▶ See separate instructions.

OMB No. 1545-0123

2011

Name of corporation (common parent, if consolidated return)
SYNOVUS BANK

Employer identification number
58-0201800

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

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

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

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

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

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

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

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

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

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

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

4 a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	
b	Indicate accounting standard used for line 4a (see instructions) (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify) _____		
5 a	Net income from nonincludible foreign entities (attach schedule)	5a	( )
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	
6 a	Net income from nonincludible U.S. entities (attach schedule)	6a	( )
b	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	
7 a	Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a	
b	Net income (loss) of other includible U.S. disregarded entities (attach schedule)	7b	
c	Net income (loss) of other includible entities (attach schedule)	7c	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	
9	Adjustment to reconcile income statement period to tax year (attach schedule)	9	
10 a	Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a	
b	Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b	
c	Other adjustments to reconcile to amount on line 11 (attach schedule)	10c	
11	Net income (loss) per income statement of includible corporations. Combine lines 4 through 10.	11	0

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

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

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

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

SYNOVUS BANK | [redacted]

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

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

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

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	11,909,386		-11,909,386	
2 U.S. deferred income tax expense				
3 State and local current income tax expense	465,660	-3,931,819		-3,466,159
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach Form 8916-A)	183,586,393		-46,115	183,540,278
9 Stock option expense	1,187,114	136,686		1,323,800
10 Other equity-based compensation	4,161,783	-4,135,878	-77	25,828
11 Meals and entertainment	1,322,531		-670,864	651,667
12 Fines and penalties	73,688		-73,688	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation			-431,162	-431,162
16 Pension and profit-sharing	6,389,148	-298,941		6,090,207
17 Other post-retirement benefits	172,996	-11,670,507		-11,497,511
18 Deferred compensation	66,593	-49,139		17,454
19 Charitable contribution of cash and tangible property	1,931,091	-53,955		1,877,136
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs		32,390		32,390
28 Other amortization or impairment write-offs	8,613,222	305,524		8,918,746
29 Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation	33,122,443	-14,398,559		18,723,884
32 Bad debt expense	371,039,510	157,489,879		528,529,389
33 Corporate owned life insurance premiums	676,601		-676,601	
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach schedule)				
37 Other expense/deduction items with differences (attach schedule) Employment credits See Stmt 20			-23,508	-23,508
	463,246,777	-20,569,461	-163,988	442,513,328
38 Total expense/deduction items. Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	1,087,964,936	102,856,220	-13,995,389	1,176,825,767

F 12/20/2011

Schedule M-3 (Form 1120) 2011

SC 0614

Form **8916-A**
Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S

OMB No. 1545-2061

2011

Name of common parent

SYNOVUS BANK

Employer identification number

[redacted]

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach schedule)				
7 Other items with no differences				
8 **Total cost of goods sold.** Add lines 1 through 7, in columns a, b, c, and d				

For Paperwork Reduction Act Notice, see instructions.

JX8 F 12/29/2011

Form **8916-A** (2011)

SC 0615

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	6,635,207		-6,635,207	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4 a	Intercompany interest income - From outside tax affiliated group				
4 b	Intercompany interest income - From tax affiliated group				
5	Other interest income	1,075,990,464	-37,447,281		1,038,543,183
6	Total interest income Add lines 1 through 5 Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11	1,082,625,671	-37,447,281	-6,635,207	1,038,543,183

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3 a	Intercompany interest expense - Paid to outside tax affiliated group				
3 b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense	183,586,393		-46,115	183,540,278
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8, Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26	183,586,393		-46,115	183,540,278

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

2011

Attachment Sequence No. 27

Name(s) shown on return: SYNOVUS BANK

Identifying number: [redacted]

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) — 1

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)
Various Assets	Various	Various	4,449,420	2,681,660	9,288,650	(2,158,562)
2007 Ford	05/15/2007	10/07/2011	8,013	14,360	32,838	(10,465)
Partnership Loss	Various	Various			1,905	(1,905)

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	2,526,010
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not 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	7	355,078
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	

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):

See Stmt 21			2,475,812,261	11,722,372	2,426,893,782	60,640,851

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	42,783,216
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	103,424,067
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Various Assets	Various	Various
B	2006 Chevr	01/12/2010	11/22/2011
C	Cab	09/07/2000	09/29/2011
D	2010 Nissan	01/01/2010	10/14/2011

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	595,181	4,000	789	20,145
21	Cost or other basis plus expense of sale	21	1,359,913		785	16,948
22	Depreciation (or depletion) allowed or allowable	22	1,173,982		785	5,838
23	Adjusted basis. Subtract line 22 from line 21	23	185,931			11,110
24	Total gain. Subtract line 23 from line 20	24	409,250	4,000	789	9,035
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a	1,173,982		785	5,838
b	Enter the smaller of line 24 or 25a	25b	409,250		785	5,838
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g	0	0	0	0
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

30	Total gains for all properties. Add property columns A through D, line 24	30	45,309,226
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	42,783,216
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2,526,010

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

(see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation (see instructions)	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0	0

SYNOVUS BANK
Form 4797 (2011)

[redacted]

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 2008 Accura	12/04/2008	09/30/2011
B KL Mortgage	04/01/1998	10/31/2011
C Building	08/01/1996	10/31/2011
D BK of Eng	08/01/1996	10/31/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	22,300	17,731	325,899	2,436
21 Cost or other basis plus expense of sale	21	21,967	26,910	494,599	3,697
22 Depreciation (or depletion) allowed or allowable	22	12,385	9,309	192,344	1,438
23 Adjusted basis. Subtract line 22 from line 21	23	9,582	17,601	302,255	2,259
24 Total gain. Subtract line 23 from line 20	24	12,718	130	23,644	177
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	12,385			
b Enter the smaller of line 24 or 25a	25b	12,385			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f		26	4,729	35
g Add lines 26b, 26e, and 26f	26g	0	26	4,729	35
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0619

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Inspection	06/15/2008	07/29/2011
B KL mortgage	04/01/1998	10/31/2011
C Purchase	10/30/2008	06/24/2011
D 25 Ton	06/01/2004	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	104	912	1,929,646	7,092
21 Cost or other basis plus expense of sale	21	150	1,384	1,709,344	16,608
22 Depreciation (or depletion) allowed or allowable	22	113	479		16,608
23 Adjusted basis. Subtract line 22 from line 21	23	37	905	1,709,344	
24 Total gain. Subtract line 23 from line 20	24	67	7	220,302	7,092
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a	49			
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	49			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	18			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	4	1		1,418
g Add lines 26b, 26e, and 26f	26g	53	1	0	1,418
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Bldg Ops	09/01/2007	01/03/2011
B Vulkem 801	01/18/2000	09/29/2011
C Repair buu	05/09/2002	09/29/2011
D Renovation	02/20/2003	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	16,310	807	2,516	2,195
21 Cost or other basis plus expense of sale	21	24,000	802	2,502	2,183
22 Depreciation (or depletion) allowed or allowable	22	15,181	220	599	480
23 Adjusted basis. Subtract line 22 from line 21	23	8,819	582	1,903	1,703
24 Total gain. Subtract line 23 from line 20	24	7,491	225	613	492
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1,466			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	1,466			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	6,025			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,205	44	120	96
g Add lines 26b, 26e, and 26f	26g	2,671	44	120	96
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0621

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Glass wall	07/17/2003	09/29/2011
B Architural	09/01/2009	09/29/2011
C Data Centerr	02/01/1989	01/03/2011
D Building R	03/01/1999	09/21/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	4,022	560	84,950	261,374
21 Cost or other basis plus expense of sale	21	4,000	557	125,000	366,451
22 Depreciation (or depletion) allowed or allowable	22	838	29	118,200	238,484
23 Adjusted basis. Subtract line 22 from line 21	23	3,162	528	6,800	127,967
24 Total gain. Subtract line 23 from line 20	24	860	32	78,150	133,407
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	168	6	15,630	26,681
g Add lines 26b, 26e, and 26f	26g	168	6	15,630	26,681
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0622

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Wiring Pla	07/19/1995	09/21/2011
B Complete R	02/01/1995	10/28/2011
C 15 HP Air	10/12/2000	09/29/2011
D Remodeling	01/01/2005	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	9,461	49,022	1,037	43,103
21 Cost or other basis plus expense of sale	21	13,264	65,685	1,031	42,862
22 Depreciation (or depletion) allowed or allowable	22	13,264	30,169	361	7,327
23 Adjusted basis. Subtract line 22 from line 21	23		35,516	670	35,535
24 Total gain. Subtract line 23 from line 20	24	9,461	13,506	367	7,568
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		3,895	70	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		3,895	70	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		9,611	297	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,892	1,922	58	1,465
g Add lines 26b, 26e, and 26f	26g	1,892	5,817	128	1,465
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0623

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Relocate A	01/01/2005	09/29/2011
B Archtural	09/01/2009	09/29/2011
C Vauld Door	12/12/2008	07/29/2011
D 229 North	07/01/1991	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	25,271	8,154	3,685	17,499
21 Cost or other basis plus expense of sale	21	25,130	8,108	5,335	40,981
22 Depreciation (or depletion) allowed or allowable	22	4,296	416	4,028	40,981
23 Adjusted basis. Subtract line 22 from line 21	23	20,834	7,692	1,307	
24 Total gain. Subtract line 23 from line 20	24	4,437	462	2,378	17,499
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			1,741	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			1,741	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			637	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	859	83	127	3,500
g Add lines 26b, 26e, and 26f	26g	859	83	1,868	3,500
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0624

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Vault Book	05/23/1989	01/03/2011
B BLDG revov	01/01/1997	01/03/2011
C Purchase 0	12/01/2009	06/04/2011
D Vault Book	04/27/1989	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	401	29,209	16,299	580
21 Cost or other basis plus expense of sale	21	591	42,979	14,438	854
22 Depreciation (or depletion) allowed or allowable	22	591	15,428		854
23 Adjusted basis. Subtract line 22 from line 21	23		27,551	14,438	
24 Total gain. Subtract line 23 from line 20	24	401	1,658	1,861	580
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	80	332		116
g Add lines 26b, 26e, and 26f	26g	80	332	0	116
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0625

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Ceiling KL	05/28/2004	10/31/2011
B	Inspection	06/15/2008	07/29/2011
C	292 North	07/01/1991	12/16/2011
D	Verticle V	06/01/2007	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,227	69	6,462	4,219
21 Cost or other basis plus expense of sale	21	1,862	100	15,133	9,880
22 Depreciation (or depletion) allowed or allowable	22	1,862	75	15,133	6,250
23 Adjusted basis. Subtract line 22 from line 21	23		25		3,630
24 Total gain. Subtract line 23 from line 20	24	1,227	44	6,462	589
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		32		603
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		32		589
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		12		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	245	2	1,292	
g Add lines 26b, 26e, and 26f	26g	245	34	1,292	589
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0626

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Valult book	04/08/1989	01/03/2011
B building A	11/01/1986	01/03/2011
C Inspection	06/15/2008	07/09/2011
D Operations	11/01/1989	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,060	37,420	69	208,043
21 Cost or other basis plus expense of sale	21	1,560	55,062	100	306,126
22 Depreciation (or depletion) allowed or allowable	22	1,560	55,062	75	205,704
23 Adjusted basis. Subtract line 22 from line 21	23			25	100,422
24 Total gain. Subtract line 23 from line 20	24	1,060	37,420	44	107,621
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a			33	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			33	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			11	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	212	7,484	2	21,524
g Add lines 26b, 26e, and 26f	26g	212	7,484	35	21,524
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0627

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Abrasive	01/18/2001	09/29/2011
B	Architural	09/01/2009	09/09/2011
C	General En	06/15/2008	07/09/2011
D	North High	05/31/2008	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,604	8,490	83	6,303
21 Cost or other basis plus expense of sale	21	1,595	8,442	120	14,761
22 Depreciation (or depletion) allowed or allowable	22	436	432	91	11,145
23 Adjusted basis. Subtract line 22 from line 21	23	1,159	8,010	29	3,616
24 Total gain. Subtract line 23 from line 20	24	445	480	54	2,687
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			39	4,819
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			39	2,687
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			15	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	87	86	3	
g Add lines 26b, 26e, and 26f	26g	87	86	42	2,687
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Building	04/01/1994	09/29/2011
B Trane 15 T	04/22/2004	09/29/2011
C Roof	09/01/2009	09/29/2011
D Profession	06/15/2008	07/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	32,050	8,322	5,380	111
21 Cost or other basis plus expense of sale	21	31,871	8,275	5,350	161
22 Depreciation (or depletion) allowed or allowable	22	14,233	8,275	274	122
23 Adjusted basis. Subtract line 22 from line 21	23	17,638		5,076	39
24 Total gain. Subtract line 23 from line 20	24	14,412	8,322	304	72
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				53
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				53
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				19
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	2,847	1,655	55	4
g Add lines 26b, 26e, and 26f	26g	2,847	1,655	55	57
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0629

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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Inspection	06/15/2008	07/29/2011
B	Phoneline	07/19/1995	09/21/2011
C	Fountain P	10/11/2002	09/29/2011
D	Compressor	07/29/2005	09/29/2011

			Property A	Property B	Property C	Property D
	These columns relate to the properties on lines 19A through 19D. ▶					
20	Gross sales price (Note: See line 1 before completing.)	20	69	534	1,001	2,220
21	Cost or other basis plus expense of sale	21	100	749	995	2,207
22	Depreciation (or depletion) allowed or allowable	22	75	749	995	1,937
23	Adjusted basis. Subtract line 22 from line 21	23	25			270
24	Total gain. Subtract line 23 from line 20	24	44	534	1,001	1,950
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a	Additional depreciation after 1975 (see instructions)	26a	32			45
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	32			45
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	12			1,905
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	2	107	199	378
g	Add lines 26b, 26e, and 26f	26g	34	107	199	423
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1256 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Roof Replacement	08/10/2008	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	Architural	09/01/2009	09/29/2011
D	Building A	01/01/1982	10/21/2011

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	31,085	3,892	22,251	199,898
21	Cost or other basis plus expense of sale	21	30,912	3,871	22,137	304,988
22	Depreciation (or depletion) allowed or allowable	22	2,444	198	1,135	304,988
23	Adjusted basis. Subtract line 22 from line 21	23	28,468	3,673	21,002	
24	Total gain. Subtract line 23 from line 20	24	2,617	219	1,259	199,898
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	489	40	227	39,980
g	Add lines 26b, 26e, and 26f	26g	489	40	227	39,980
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Parking Lot	08/09/2004	10/21/2011
B Mortgage L	08/05/1994	10/28/2011
C Lennox CK3	06/13/2003	10/28/2011
D Plate Glass	01/01/2006	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,220	46,592	1,901	7,850
21 Cost or other basis plus expense of sale	21	1,862	62,428	2,547	7,807
22 Depreciation (or depletion) allowed or allowable	22	982	27,479	685	5,894
23 Adjusted basis. Subtract line 22 from line 21	23	880	34,949	1,862	1,913
24 Total gain. Subtract line 23 from line 20	24	340	11,643	39	5,937
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	113		162	317
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	113		39	317
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	227			5,620
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	45	2,329		1,115
g Add lines 26b, 26e, and 26f	26g	158	2,329	39	1,432
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architural	09/01/2009	09/29/2011
B North High	07/01/1991	12/16/2011
C Vault/Safe	12/01/2001	11/16/2011
D Architect	02/01/1979	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	397	66,591	58,997	3,466
21 Cost or other basis plus expense of sale	21	395	155,950	97,154	5,100
22 Depreciation (or depletion) allowed or allowable	22	20	101,079	97,154	4,933
23 Adjusted basis. Subtract line 22 from line 21	23	375	54,871		167
24 Total gain. Subtract line 23 from line 20	24	22	11,720	58,997	3,299
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	4	2,344	11,799	660
g Add lines 26b, 26e, and 26f	26g	4	2,344	11,799	660
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0633

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Inspection	07/31/2008	07/29/2011
B North High	06/01/2004	12/16/2011
C Site Development	09/01/1984	01/03/2011
D Bldg Ops C	09/01/2007	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	69	41,997	38,337	23,037
21 Cost or other basis plus expense of sale	21	100	98,353	56,412	33,897
22 Depreciation (or depletion) allowed or allowable	22	76	98,353	56,412	21,441
23 Adjusted basis. Subtract line 22 from line 21	23	24			12,456
24 Total gain. Subtract line 23 from line 20	24	45	41,997	38,337	10,581
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	32			2,071
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	32			2,071
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	13			8,510
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	3	8,399	7,667	1,702
g Add lines 26b, 26e, and 26f	26g	35	8,399	7,667	3,773
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0634

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A ReRoof Lo	05/10/2006	09/29/2011
B Architural	09/01/2009	09/29/2011
C 292 North	07/01/1991	12/16/2011
D Purchase N	03/24/2004	04/01/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	10,975	13,576	196	690,381
21 Cost or other basis plus expense of sale	21	10,914	13,500	458	576,870
22 Depreciation (or depletion) allowed or allowable	22	1,492	692	458	
23 Adjusted basis. Subtract line 22 from line 21	23	9,422	12,808		576,870
24 Total gain. Subtract line 23 from line 20	24	1,553	768	196	113,511
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	298	138	39	
g Add lines 26b, 26e, and 26f	26g	298	138	39	0
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0635

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Vestavia B	10/01/1993	09/29/2011
B Location P	06/14/1996	09/29/2011
C New Mort L	01/01/2005	09/29/2011
D Asphalt SE	08/17/2005	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	375,595	10,320	1,332	1,495
21 Cost or other basis plus expense of sale	21	373,500	10,263	1,324	1,486
22 Depreciation (or depletion) allowed or allowable	22		4,573	226	696
23 Adjusted basis. Subtract line 22 from line 21	23	373,500	5,690	1,098	790
24 Total gain. Subtract line 23 from line 20	24	2,095	4,630	234	705
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		626		101
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		626		101
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		4,004		604
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f		789	45	119
g Add lines 26b, 26e, and 26f	26g	0	1,415	45	220
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SYNOVUS BANK
Form 4797 (2011)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architural	09/01/2009	09/29/2011
B Remodel	08/24/2000	09/29/2011
C Air Termin	09/04/2001	09/29/2011
D Installed	02/12/2004	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	17,307	13,580	590	2,181
21 Cost or other basis plus expense of sale	21	17,210	13,504	587	2,169
22 Depreciation (or depletion) allowed or allowable	22	883	3,838	587	422
23 Adjusted basis. Subtract line 22 from line 21	23	16,327	9,666		1,747
24 Total gain. Subtract line 23 from line 20	24	980	3,914	590	434
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	177	768	117	84
g Add lines 26b, 26e, and 26f	26g	177	768	117	84
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

F 12/28/2011

SC 0637

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property.	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A New Const	02/07/2008	09/29/2011
B Architural	09/01/2009	09/29/2011
C Landscaping	11/04/2003	10/21/2011
D Lease Assu	07/01/1996	09/26/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	19,003	123,140	262	92,194
21 Cost or other basis plus expense of sale	21	18,897	122,453	400	123,000
22 Depreciation (or depletion) allowed or allowable	22	1,736	6,280	317	62,036
23 Adjusted basis. Subtract line 22 from line 21	23	17,161	116,173	83	60,964
24 Total gain. Subtract line 23 from line 20	24	1,842	6,967	179	31,230
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			103	6,686
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			103	6,686
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			76	24,544
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	347	1,256	15	4,909
g Add lines 26b, 26e, and 26f	26g	347	1,256	118	11,595
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1256 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property.	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Landscaping	08/27/1998	06/30/2011
B Remodel NW	03/01/2005	06/30/2011
C 1 Trane	06/01/2006	10/21/2011
D Irrigation	08/01/1996	10/31/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	52,836	10,654	5,968	4,697
21 Cost or other basis plus expense of sale	21	44,175	8,907	9,106	7,128
22 Depreciation (or depletion) allowed or allowable	22	38,958	1,427	6,875	7,128
23 Adjusted basis. Subtract line 22 from line 21	23	5,217	7,480	2,231	
24 Total gain. Subtract line 23 from line 20	24	47,619	3,174	3,737	4,697
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	673		371	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	673		371	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	46,946		3,366	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	7,657	285	673	939
g Add lines 26b, 26e, and 26f	26g	8,330	285	1,044	939
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0639

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Landscaping	08/01/1996	10/31/2011
B Building	02/28/1986	01/03/2011
C Loan Ops	04/01/2003	01/03/2011
D Landscaping	08/01/1993	09/26/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	7,858	155,866	5,534	1,544
21 Cost or other basis plus expense of sale	21	11,925	229,350	8,144	2,060
22 Depreciation (or depletion) allowed or allowable	22	11,925	229,350	8,144	1,039
23 Adjusted basis. Subtract line 22 from line 21	23				1,021
24 Total gain. Subtract line 23 from line 20	24	7,858	155,866	5,534	523
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a				112
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				122
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				411
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,572	31,173	1,107	82
g Add lines 26b, 26e, and 26f	26g	1,572	31,173	1,107	194
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Painting	10/18/2001	10/28/2011
B Interior P	04/01/2004	10/28/2011
C Remodeling	01/01/2001	09/29/2011
D Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,059	2,203	17,247	2,848
21 Cost or other basis plus expense of sale	21	1,419	2,952	17,151	2,832
22 Depreciation (or depletion) allowed or allowable	22	1,419	2,952	4,691	145
23 Adjusted basis. Subtract line 22 from line 21	23			12,460	2,687
24 Total gain. Subtract line 23 from line 20	24	1,059	2,203	4,787	161
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	212	441	938	29
g Add lines 26b, 26e, and 26f	26g	212	441	938	29
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0641

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property.	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Bldg Addition	01/01/1984	10/21/2011
B Northwest	08/01/1984	06/30/2011
C Pave-Landscaping	11/30/1984	06/30/2011
D Location P	06/14/1996	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing)	20	1,180	259,954	11,800	15,726
21 Cost or other basis plus expense of sale	21	1,800	217,345	9,866	15,639
22 Depreciation (or depletion) allowed or allowable	22	1,800	217,345		6,969
23 Adjusted basis. Subtract line 22 from line 21	23			9,866	8,670
24 Total gain. Subtract line 23 from line 20	24	1,180	259,954	1,934	7,056
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				954
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				954
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				6,102
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	236	43,469		1,203
g Add lines 26b, 26e, and 26f	26g	236	43,469	0	2,157
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Internal L	04/27/2000	09/29/2011
B	Buildings	05/18/2005	09/29/2011
C	Building R	06/29/2007	09/29/2011
D	Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	19,347	5,320	9,273	8,016
21 Cost or other basis plus expense of sale	21	19,239	5,290	9,222	7,971
22 Depreciation (or depletion) allowed or allowable	22	5,632	859	5,833	409
23 Adjusted basis. Subtract line 22 from line 21	23	13,607	4,431	3,389	7,562
24 Total gain. Subtract line 23 from line 20	24	5,740	889	5,884	454
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			563	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			563	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			5,321	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,126	172	1,054	82
g Add lines 26b, 26e, and 26f	26g	1,126	172	1,617	82
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0643

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Roof	01/18/2005	10/21/2011
B New Roof	11/01/2009	06/30/2011
C Bldg Addition	07/01/1983	10/21/2011
D Vault Book	05/23/1989	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	3,040	8,083	3,555	455
21 Cost or other basis plus expense of sale	21	4,638	6,758	5,423	669
22 Depreciation (or depletion) allowed or allowable	22	4,070	274	5,423	669
23 Adjusted basis. Subtract line 22 from line 21	23	568	6,484		
24 Total gain. Subtract line 23 from line 20	24	2,472	1,599	3,555	455
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a	94			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	94			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	2,378			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	476	55	711	91
g Add lines 26b, 26e, and 26f	26g	570	55	711	91
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0644

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Building	10/01/1993	09/29/2011
B Front Step	01/13/1997	09/29/2011
C Sprinkler	03/14/2002	10/21/2011
D Sewer Hook	10/28/1991	06/30/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	559,622	2,331	1,830	4,377
21 Cost or other basis plus expense of sale	21	556,500	2,318	2,792	3,659
22 Depreciation (or depletion) allowed or allowable	22	255,657	872	2,099	3,619
23 Adjusted basis. Subtract line 22 from line 21	23	300,843	1,446	693	40
24 Total gain. Subtract line 23 from line 20	24	258,779	885	1,137	4,337
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a			424	5
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			424	5
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			713	4,332
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	51,131	174	143	723
g Add lines 26b, 26e, and 26f	26g	51,131	174	567	728
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property.	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Carpet	03/01/2005	06/30/2011
B	Carpeting	02/01/1995	10/28/2011
C	Awnings	02/01/1995	10/28/2011
D	Building	10/30/2003	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	6,524	2,388	888	53,972
21 Cost or other basis plus expense of sale	21	5,454	3,199	1,190	53,670
22 Depreciation (or depletion) allowed or allowable	22	4,786	3,199	1,190	10,895
23 Adjusted basis. Subtract line 22 from line 21	23	668			42,775
24 Total gain. Subtract line 23 from line 20	24	5,856	2,388	888	11,197
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a	111			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	111			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	5,745			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	935	478	178	2,179
g Add lines 26b, 26e, and 26f	26g	1,046	478	178	2,179
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architural	09/01/2009	09/29/2011
B Architural	09/01/2009	09/29/2011
C Branch Ren	01/30/1989	10/21/2011
D Interior R	08/01/1993	09/26/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	174,876	24,298	1,353	16,960
21 Cost or other basis plus expense of sale	21	173,901	24,162	2,065	22,627
22 Depreciation (or depletion) allowed or allowable	22	8,918	1,239	1,491	11,412
23 Adjusted basis. Subtract line 22 from line 21	23	164,983	22,923	574	11,215
24 Total gain. Subtract line 23 from line 20	24	9,893	1,375	779	5,745
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				1,230
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				1,230
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				4,515
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,784	248	156	903
g Add lines 26b, 26e, and 26f	26g	1,784	248	156	2,133
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

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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.)
A Parking Lot	01/01/1997	06/30/2011
B HVAC	09/13/2000	06/30/2011
C Remodel NW	08/28/1998	06/30/2011
D Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	3,453	8,830	1,736	31,621
21 Cost or other basis plus expense of sale	21	2,887	7,383	1,452	31,445
22 Depreciation (or depletion) allowed or allowable	22	2,717	2,585	478	1,613
23 Adjusted basis. Subtract line 22 from line 21	23	170	4,798	974	29,832
24 Total gain. Subtract line 23 from line 20	24	3,283	4,032	762	1,789
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	22	503		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	22	503		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	3,261	3,529		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	539	416	96	323
g Add lines 26b, 26e, and 26f	26g	561	919	96	323
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Concrete P	06/01/2004	10/21/2011
B Northwest	11/30/1982	06/30/2011
C McKinney/M	07/18/1994	09/29/2011
D Location P	06/14/1996	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,178	65,782	99,765	8,468
21 Cost or other basis plus expense of sale	21	1,798	55,000	99,209	8,421
22 Depreciation (or depletion) allowed or allowable	22	948		43,669	3,753
23 Adjusted basis. Subtract line 22 from line 21	23	850	55,000	55,540	4,668
24 Total gain. Subtract line 23 from line 20	24	328	10,782	44,225	3,800
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	109			514
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	109			514
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	219			3,286
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	44		8,734	648
g Add lines 26b, 26e, and 26f	26g	153	0	8,734	1,162
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

				(b) Date acquired (mo day yr)	(c) Date sold (mo day yr)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:				
A	Roof Top A			09/27/2002	09/29/2011
B	Exterior			11/08/1995	10/21/2011
C	2009 White			05/04/2009	10/03/2011
D	Various Lease			Various	Various
	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	30,278	1,757	16,000	45,877,112
21	Cost or other basis plus expense of sale	21	30,110	2,681	15,698	45,167,064
22	Depreciation (or depletion) allowed or allowable	22	8,947	1,094	9,348	41,969,384
23	Adjusted basis. Subtract line 22 from line 21	23	21,163	1,587	6,350	3,197,680
24	Total gain. Subtract line 23 from line 20	24	9,115	170	9,650	42,679,432
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			9,348	41,969,384
b	Enter the smaller of line 24 or 25a	25b			9,348	41,969,384
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a	1,998			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	1,998			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	7,117			
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	1,390	34		
g	Add lines 26b, 26e, and 26f	26g	3,388	34	0	0
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

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Form 1120, Page 1, Line 5, Interest income — **Statement: 2**

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	678,292
Interest on Fed Funds Sold	117,319
Interest On Investment	1,254,748
Loans & Other Interest	931,799,502
Matured Securities	337,242
Mortgage Backed Security Interest	83,073,086
Other Agencies Int.	5,953,757
U.S. Government Interest Income	15,329,237
Total	1,057,026,891

Form 1120, Page 1, Line 10, Other income not included elsewhere — **Statement: 3**

Description	Amount
Audit Fees	3,895,840
Brokerage Revenue	17,932,434
Credit Card Fees	37,668,596
Credit Card Loan Processing Revenue	5,695,007
Credit Life Fees	14,055
Data Processing Revenue	33,166,123
Data Processing Revenue- I/C	50,086,402
Deposit Service Charges	78,770,184
FAS 91 Loan Fees	5,372,502
Gain on the Sale of OREO	6,807,367
Gain or Loss on Securities	6,359
Insurance Revenue	197,667
Investment Income	1,043,205
Management Fees	83,378,360
Miscellaneous Income	19,677,809
Mortgage Service Fees	678,540
Other Fees	14,871,935
Other service Charges	9,156,586
Partnership Flow-through	475,216
Repossession and Recovery	1,383,577
Safe Deposit Box Fees	2,346,324
Service Charges on Loans	17,317,054
Trust Service Fees	881,120
Total	390,822,262

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Form 1120, Page 1, Line 16, Rent expense — **Statement: 4**

Description	Amount
Equipment Rentals	4,999,517
Facility Rentals	29,477,033
Total	34,476,550

Form 1120, Page 1, Line 17, Taxes and licenses, State income tax expense — **Statement: 5**

Description	Amount
Alabama Franchise Tax	670,417
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	45,827
Employment Taxes	19,324,281
Gross Receipts Tax	9,081
Other State Taxes	2,768,708
Personal Property Tax	1,203,412
Real Estate Taxes	6,374,797
Subtotal	**30,396,523**
State income tax expense	(3,466,159)
Total	26,930,364

Form 1120, Page 1, Line 18, Interest expense — **Statement: 6**

Description	Amount
Interest Expense On Deposits	173,868,275
Interest on Fed Funds Purchased	1,051,221
Interest On Notes Payable	8,620,782
Total	183,540,278

Form 1120, Page 1, Line 26, Other deductions not included elsewhere — **Statement: 7**

Description	Amount
Non Deductible Core Deposit Premium	1,727,993
Accounting and Exam Fees	7,671,668
Amortization of Organizational Exp (Sec. 248)	30,141
Amortization of Premium on Credit Card Acq	175,800
Amortization of Software	5,153,106
Amortization of Start-up Expenditures (Sec.195)	2,249

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Building and Auto Insurance	633,686
Business Development Expense	4,796,318
Consulting Fees	11,315,674
Core Deposit Premium- Deductible	1,861,847
Cost Allocation	978,390
Credit Fees	614,811
Deposit Account Fee Expense	1,049,811
Directors' Fees	3,805,004
DP Operating Expenses	31,864,127
DP Operating Expenses- I/C	90,781,637
Express & Freight	4,508,302
FDIC Insurance	56,532,874
Insurance And Bonds	11,474,610
Investment Expense	46,552
Legal Fees	24,401,060
Loan Origination Overhead	23,217,681
Loss on the Sale of OREO	7,017,345
Management Fees	72,302,780
Meals and Entertainment- deductible portion	651,667
Other Expenses	(1,790,123)
Over and Short	57,534
Postage & Freight	9,235,659
Profit and Loss	3,209,733
Repo and Recovery	82,976,861
Safekeeping	204,278
Small Equipment	401,816
Stationery & Printing	4,535,663
Subscriptions & Dues	3,621,387
Telephone & Communication	11,276,061
Training & Education	1,118,206
Travel & Lodging	3,707,080
Utilities	8,377,434
VISA Lawsuit Settlement Expense	131,300
Total	489,678,022

Statement: 8

Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		[illegible]
Total			[illegible]

Statement: 9

Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir

Row ID	Name of Entity	If 'Applied For' EIN or 'FOREIGNUS'	Country of Organization	Percentage Owned in Voting Stock
1	Collier Street LP	[redacted]	US	[illegible]
2	Synovus Senior Formal LLC		US	[illegible]
3	Union Hill Apartments LLC		US	[illegible]
4	Synovus Union Hill LLC		US	[illegible]
5	Hopewood Square Apartments LP		US	[illegible]
6	The Peanut Apartments LLC		US	[illegible]
7	Summit South Mall Apartments LLC		US	[illegible]
8	CBAT State Tax Credit Fund LLC		US	[illegible]
9	Tall Pines Apartments LLC		US	[illegible]
10	Boston Capital Columbus Tax Credit Fund A Limited Partnership		US	[illegible]
11	CBAT Housing Fund Investor LLC		US	[illegible]
12	Franklin Apartments II LP		US	[illegible]
13	Burger-Phillips Bldg Inc		US	[illegible]
14	Heritage IPCI Redevelopment LLC		US	[illegible]
15	Orchid LLC		US	[illegible]
16	Sterling Place LLC		US	[illegible]
17	Azalea Park Partners LP fb Franklin Capital Corp		US	[illegible]
18	Monaghan Mill LLC		US	[illegible]
19	Main Gervais LL		US	[illegible]
20	West End Redevelopment Partnership LP		US	[illegible]
21	Time Zone Apartments		US	[illegible]

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Tax Year 2011

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Form 1120, Page 5, Schedule L, Line 6, Other current assets — **Statement: 10**

Description	Beginning Amount	Ending Amount
Accrued Interest Receivable	95,625,111	80,919,666
Deferred Tax Assets- Current	13,296,484	1,119,204
Miscellaneous Receivables	48,114,934	67,669,152
Prepaid Assets	139,792,525	83,075,435
Prepaid Insurance	5,816,726	8,003,046
Prepaid Insurance- VEBA	0	3,045,902
Total	302,645,780	243,832,405

Form 1120, Page 5, Schedule L, Line 9, Other investments — **Statement: 11**

Description	Beginning Amount	Ending Amount
Federal Funds Sold	2,210,486,267	2,590,755,612
Investment In Subsidiaries	484,109,644	478,554,325
Investment in Unconsolidated Affiliates	28,371,757	26,178,822
Mortgage Backed Security Investments	2,119,276,339	2,939,259,587
Other Investments	217,499,221	94,562,909
Time Deposits With Banks	13,237,605	10,382,712
Total	5,072,980,833	6,139,693,967

Form 1120, Page 5, Schedule L, Line 14, Other assets — **Statement: 12**

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	247,453,352	254,745,978
Transfer of Assets	(702,134)	(821,749)
Customer Liability for Bank Accept	579,298	1,602,108
Deferred Tax Assets- Non Current	1,225,794	1,124,236
Dividend Receivables	12,453,772	19,940,996
Goodwill- Non Amortizable	(1)	0
Miscellaneous Assets	50,557,926	49,117,040
Other Real Estate Owned	147,733,337	145,284,370
Total	459,301,344	470,992,979

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Form 1120, Page 5, Schedule L, Line 17, Mortgages, notes, bonds payable in less than 1 year — Statement: 13

Description	Beginning Amount	Ending Amount
Notes Payable	3,843,560,352	3,728,109,965
Total	3,843,560,352	3,728,109,965

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities — Statement: 14

Description	Beginning Amount	Ending Amount
Accrued 401(K)	26,307	0
Accrued Bonuses	632,139	2,933,124
Accrued Interest Expense	43,102,015	26,773,968
Accrued Money Purchase	2,838,597	2,395,714
FAS106	(7,091,502)	4,579,005
Miscellaneous Account Payables	3,558,299	13,954,822
Other Accrued Expense	53,512,260	63,622,786
Reserve for Federal Taxes	381,733	3,679,643
Reserve for State Taxes	152,126	2,182,715
Tax Payable- Payroll	38,401	(1,196)
Tax Payable- Property	1,049,131	49,291
Tax Payable- Sales	0	76,347
Taxes Payable- Others	111,654	0
Total	98,311,160	120,246,219

Form 1120, Page 5, Schedule L, Line 21, Other liabilities — Statement: 15

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	2,557,535	4,560,508
Other Liabilities	486,072,333	312,191,796
Reserve for Federal Taxes- Deferred	0	(1)
Total	488,629,868	316,752,303

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Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 16**

Description	Amount
Earnings in Subsidiaries	23,128,580
Total	23,128,580

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings — **Statement: 17**

Description	Amount
Prior Period Adjustment & Rounding	4,805
Total	4,805

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Form 1120, Schedule M-3, Page 2, Part II, Line 25, Other income (loss) items with differences — Statement: 18

Description	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
Other Fees	14,871,935	0	0	14,871,935
Miscellaneous Income	13,982,187	6,206,909	(511,287)	19,677,809
Insurance Revenue	197,667	0	0	197,667
Gain or Loss on Securities	1,000,001	(993,642)	0	6,359
** CSV Appreciation Income	8,316,387	0	(8,316,387)	0
Securities Transaction	75,506,527	(75,506,527)	0	0
Total	113,874,704	(70,293,260)	(8,827,674)	34,753,770

Form 1120, Schedule M-3, Page 2, Part II, Line 28, Other income (loss) and exp/ded items with no differences — Statement: 19

Description	Amount per Income Statement	Temporary Difference	Permanent Difference	Amount per Tax Return
Officer Salaries	(2,370,713)	0	0	(2,370,713)
Trust Service Fees	881,120	0	0	881,120
Repossession and Recovery	1,383,577	0	0	1,383,577
Other service Charges	9,156,586	0	0	9,156,586
Mortgage Service Fees	678,540	0	0	678,540
Management Fees	83,378,360	0	0	83,378,360
Investment Income	1,043,205	0	0	1,043,205
Deposit Service Charges	78,770,184	0	0	78,770,184
Data Processing Revenue-I/C	50,086,402	0	0	50,086,402
Data Processing Revenue	33,166,123	0	0	33,166,123
Credit Life Fees	14,055	0	0	14,055
Credit Card Fees	37,668,596	0	0	37,668,596
Brokerage Revenue	17,932,434	0	0	17,932,434
Audit Fees	3,895,840	0	0	3,895,840
Rental Income on Equipment	5,934,382	0	0	5,934,382
Gain on the Sale of OREO	6,807,367	0	0	6,807,367
Utilities	(8,377,434)	0	0	(8,377,434)
Travel & Lodging	(3,707,080)	0	0	(3,707,080)
Training & Education	(1,118,206)	0	0	(1,118,206)
Telephone & Communication	(11,276,061)	0	0	(11,276,061)
Subscriptions & Dues	(3,621,387)	0	0	(3,621,387)
Stationery & Printing	(4,535,663)	0	0	(4,535,663)
Small Equipment	(401,816)	0	0	(401,816)
Safekeeping	(204,278)	0	0	(204,278)
Profit and Loss	(3,209,733)	0	0	(3,209,733)

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Tax Year 2011

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Postage & Freight	(9,235,659)	0	0	(9,235,659)
Over and Short	(57,534)	0	0	(57,534)
Management Fees	(72,302,780)	0	0	(72,302,780)
Loan Origination Overhead	(23,217,681)	0	0	(23,217,681)
Legal Fees	(24,401,060)	0	0	(24,401,060)
Investment Expense	(46,552)	0	0	(46,552)
FDIC Insurance	(56,532,874)	0	0	(56,532,874)
Express & Freight	(4,508,302)	0	0	(4,508,302)
DP Operating Expenses- I/C	(90,781,637)	0	0	(90,781,637)
DP Operating Expenses	(31,864,127)	0	0	(31,864,127)
Directors' Fees	(3,805,004)	0	0	(3,805,004)
Deposit Account Fee Expense	(1,049,811)	0	0	(1,049,811)
Credit Fees	(614,811)	0	0	(614,811)
Cost Allocation	(978,390)	0	0	(978,390)
Business Development Expense	(4,796,318)	0	0	(4,796,318)
Building and Auto Insurance	(633,686)	0	0	(633,686)
Accounting and Exam Fees	(7,671,668)	0	0	(7,671,668)
Advertising Expense	(5,215,396)	0	0	(5,215,396)
Real Estate Taxes	(6,374,797)	0	0	(6,374,797)
Personal Property Tax	(1,203,412)	0	0	(1,203,412)
Other State Taxes	(2,768,708)	0	0	(2,768,708)
Gross Receipts Tax	(9,081)	0	0	(9,081)
Employment Taxes	(19,324,281)	0	0	(19,324,281)
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	(45,827)	0	0	(45,827)
Alabama Franchise Tax	(670,417)	0	0	(670,417)
Equipment Rentals	(4,999,517)	0	0	(4,999,517)
Software Maintenance	(118,034)	0	0	(118,034)
Office Moving	(9,423,498)	0	0	(9,423,498)
Repairs And Maintenance	(17,152,190)	0	0	(17,152,190)
Total	(107,828,652)	0	0	(107,828,652)

Form 1120, Schedule M-3, Page 3, Part III, Line 37, Other expense/deduction items with differences — Statement: 20

Description	Expense per Income Statement	Temporary Difference	Permanent Difference	Deduction per Tax Return
Accrued Bonus	6,247,519	(1,707,835)	0	4,539,684
Loans Transactions on sales	2,007,598	(2,007,598)	0	0
Loss on the Sale of OREO	7,017,345	0	0	7,017,345
Oreo Loss on Sales	12,069,176	(12,069,176)	0	0
VISA Lawsuit Settlement Expense	131,300	0	0	131,300
Repo and Recovery	78,977,512	3,999,349	0	82,976,861

SC 0659

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

2/19/2013 11:05:52 AM

Other Expenses	7,052,600	(8,911,323)	68,600	(1,790,123)
Insurance And Bonds	9,045,812	2,428,798	0	11,474,610
Consulting Fees	11,672,076	(356,402)	0	11,315,674
Non Deductible Lobbying Expense	156,796	0	(156,796)	0
Non Deductible Expense	9,122	0	(9,122)	0
Non Deductible Club Dues	22,531	0	(22,531)	0
Non Deductible Business Gifts	44,139	0	(44,139)	0
Employee Benefit Expense	17,728,907	(897,125)	0	16,831,782
Facility Rentals	30,525,182	(1,048,149)	0	29,477,033
Employee Salary	280,539,162	0	0	280,539,162
Total	463,246,777	(20,569,461)	(163,988)	442,513,328

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

2/19/2013 11:05:57 AM

Statement: 21

Form 4797, Page 1, Part II, Line 10, Ordinary gains and losses - held 1 year or less

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
1	Various Assets	Various	Various	44,890	11,722,372	12,759,303	(991,941)
2	Partnership Gain	Various	Various	203,039			203,039
3	Security Gain	Various	Various	1,955,778,314		1,920,272,787	75,505,527
4	Loans Less	Various	Various	423,184,954		335,192,592	12,007,598
5	OREO Loss	Various	Various	146,599,924		158,668,100	(12,069,176)
Total				2,475,812,261	11,722,372	2,426,893,782	60,640,851

1090

SC 0661

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return **SC 1101 B**
Columbia, SC 29214-0100 (Rev. 7/25/11) 3089

TAXPAYER ID INFORMATION

SC FILE # 0-0

Attach complete copy of Federal Return

If Final Return, Indicate Whether: Merged ☐
Reorganized ☐ Dissolved ☐ Withdrawn ☐
County or Counties in SC Where Property is Located

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME FOR THE PERIOD ENDING 12/31/2011

FEIN [redacted]

14-0101

SYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

Change of: ☒ Address ☐ Accounting Period ☐ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Buchs Telephone Number: (706) 644-3121

Date organized December 24, 1900 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1. Federal Taxable Income per federal tax return ▶	1.	-35,648,370
S Corporations, see General Information in Instructions.		
2. Net Adjustment from line 19, Schedule A and B	2.	59,820,124
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	24,171,754
4. If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3 ▶	4.	2,577,773
* Line 4 Must Be Completed By All Taxpayers.		
5. Tax (multiply line 4 by .045 (4.5%)	5	116,000
6. Non Refundable Credits Taken This year from SC 1120-TC	6.	116,000
7. Balance of Tax (line 5 less line 6)	7.	NONE
8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8.	0
9. Balance of Tax Due (line 7 less line 8) ▶	9.	NONE
10. Penalty for Underpayment of Estimated Tax (See instructions)	10.	0
11. Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE	11.	NONE
12. Overpayment (line 8 less line 7) NONE To be applied as follows:		
(a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return

Please Sign Here — Signature of officer: James L. Buchs — Date: 9/14/12 — Title: VP Director of Tax

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only — Preparer Printed Name | Check if self-employed ☐ | Preparer telephone number | Preparer signature | PTIN or FEIN | ZIP Code | Firm's name (or yours if self-employed) and address

F 09/15/2011

30891022

SC 0662

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1.	6,635,207	
2.		2.		
3.		3.		
4.	Other items (attach schedule) . . See Stmt 1	4.	8,828,158	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	8,216,651	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) . . See Stmt 2 . . . . Other items	-49,268,849	9.	-25,588,933

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.		
11.	Other income subject to tax not on books this year See Stmt 3	11.	7,509,364	
12.		12.		
13.		13.		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14.	11,909,386	
15.	Depreciation	15.	22,508,778	
16.	Contributions carryover	16.	1,877,136	
17.	Travel and entertainment	17.	670,864	
18.	Total Deductions (add lines 10 through 17) . . See Stmt 4 . . . . . Other items	-129,884,585	18.	-85,409,057
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B		19.	59,820,124

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible pers. prop.	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	24,171,754
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	24,171,754
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	2,577,773
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	2,577,773

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1 In SC	2 Total Everywhere	3 Ratio
1. Total Gross Receipts	149,880,078	1,405,422,590	
2. Less: Exclusion	><	><	><
3. Gross Receipts (for ratio)	149,880,078	1,405,422,590	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.6644 %

1120 F 09/12/2011

30892020

SC 0663

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR CHILD CARE PROGRAM

Attach this form to your return.

SC SCH. TC 9
(Rev. 7/20/07)
3291
2011

Name
SYNOVUS BANK

SS or FED. ID Number
[redacted]

Address
1111 Bay Avenue Suite 200

Columbus GA 31901

PART I EXPENSES FOR ESTABLISHING A CHILD CARE PROGRAM

A. When you operate the program (Expenses include mortgage or lease payments.)

1. Playground and classroom equipment	1.	
2. Kitchen appliances and cooking equipment	2.	
3. Real property and improvements	3.	
4. Donations to a nonprofit corporation in South Carolina that provides child care services to your employees. Provide donee information below.*	4.	
5. First Year organization and administration expenses (From section B, Line 1)	5.	
6. Other	6.	
7. Total for year	7.	0
8. Prior year(s) expenses, if any	8.	
9. Total expenses (Add amounts on lines 7 and 8)	9.	0
10. For Limitation Calculation	10.	$200,000
11. Subtract the amount on line 8 from $200,000.	11.	200,000
12. Enter lesser of the amounts on lines 7, 10 or 11.	12.	0
13. Multiply the amount on line 12 by .50 (50%). Enter here and in Part III.	13.	0

B. When you make direct payments to licensed child facilities which you do not operate.

1. First Year organization and administration expenses	1.	

* Name of donee nonprofit corporation: _____

Federal Employer ID Number of donee: _____

Address: _____

_____

F(10) 11/19/09

32911026

SC 0664

SYNOVUS BANK [redacted]

PART II ANNUAL EXPENSES OF OPERATING A CHILD CARE PROGRAM.

A. When you operate the program

1.	Salaries and wages	1.
2.	Supplies	2.
3.	Utilities	3.
4.	Other	4.
5.	Total for year	5. 0
6.	Multiply the amount on line 5 by .50 (50%).	6. 0
7.	Number of employees benefiting from the program	7.
8.	Multiply the number on line 7 by $3,000.00.	8. 0
9.	Enter the lesser of the amounts on lines 6 or 8. Enter here and in Part III.	9. 0

B. When you make direct payment to licensed child care facilities which you do not operate.

1.	Direct payments to licensed or registered independent child care facilities	1.
2.	Actual administrative expenses limited to 2% (two percent) of direct payments on line 1	2.
3.	Total for year	3. 0
4.	Multiply the amount on line 3 by .50 (50%).	4. 0
5.	Number of employees benefiting from the program	5.
6.	Multiply the number on line 5 by $3,000.00	6. 0
7.	Enter the lesser of the amounts on lines 4 or 6. Enter here and in Part III	7. 0

PART III SUMMARY

1.	Enter the amount from Part I A, line 13.	1. 0
2.	Enter the amount from Part II A, line 9.	2. 0
3.	Enter the amount from Part II B, line 7.	3. 0
4.	Unused child care program credit carryover	4. 0
5.	Total - Add amounts on lines 1 through 4.	5. 0
6.	Enter 50% of state income tax, bank tax or insurance premium tax.	6. 50,000
7.	Allowable credit - Enter the lesser of the amounts from lines 5 or 6 here and on the appropriate tax credit schedule.	7. 0

F(10) 11/19/09

32912024

SC 0665

Credit for Child Care Program
SC SCH. TC-9 General Information

Part I

A taxpayer that employs residents of South Carolina that establishes a child care program for his employees may claim as a credit against income tax, bank tax, or insurance premium tax an amount equal to 50% of his capital expenditures in this state for establishing a child care program not to exceed $100,000. The credit may not exceed 50% of the tax liability, but may be carried forward for 10 years. Allowable expenditures include mortgage or lease payments, playground and classroom equipment, kitchen appliances, cooking equipment and real property, including improvements in this state. **Allowable expenditures include donations made by a taxpayer to an Internal Revenue Code Section 501(c)(3) nonprofit corporation in South Carolina that provides child care services to the taxpayer's employees. The taxpayer must specify to the nonprofit corporation that the donation is for its child care program. If credit is taken for donations by a corporation, a deduction to arrive at the net income of the corporation is not allowed.**

Part II

A taxpayer that employs residents of South Carolina is also allowed a credit for payments made by the taxpayer to operate a child care program for his employees in this state or child care payments made directly to independent child care facilities for the benefit of employees in this state. The credit may be taken against the taxpayer's income tax, bank tax, or insurance premium tax in an amount equal to 50% of the payments made, not to exceed $3,000 per employee who benefits from the program. When an employer chooses to make direct payments to a child care facility not operated by the employer, the costs incurred in the first year for administration of a direct payment program also may be included in the establishment costs of Part I, Section A. After the start-up year, administrative costs for payments to a direct payment program may be claimed as a credit not to exceed 2% of the costs. The total credit may not exceed 50% of the tax liability.

The Child Care Program and operation of the program must meet the licensing, registration, or certification standards prescribed by law.

For purposes of the credit allowed for payments made directly to an independent child care facility, the taxpayer is required to retain information concerning the child care facility's federal identification number, license or registration number, payment amount, and in whose name and for whose benefit the payments were made.

INSTRUCTIONS FOR SC SCH. TC-9

Part I. Include in Part I only those expenses incurred for establishing a child care program.

A. Complete section A of Part I when you will operate the child care program.

B. Complete section B of Part I when you make direct payments to licensed child care facilities which are operated by others.

Part II. Include in Part II only those expenses incurred for operating a child care program.

A. Complete section A of Part II when you will operate the child care program.

B. Complete section B of Part II when you make direct payments to licensed child care facilities which are operated by others.

Social Security Privacy Act Disclosure
It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act
Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

▶ Attach to your tax return.

SC2220
(Rev. 1/10/12)
3099
2011

Name

SYNOVUS BANK

Employer identification number

[redacted]

Part I Required Annual Payment

1 Total tax (line 11, SC1120; or comparable line for other income tax returns). If the result is less than $100, do not complete the rest of this form. You do not owe the penalty	1	0
2 Enter the tax shown on the corporation's 2010 income tax return (see instructions) **Caution: If the tax is zero or the tax year was for less than 12 months, skip this line**	2	
3 Enter the **smaller** of line 1 or line 2. If the corporation is required to skip line 2, enter the amount from line 1 on line 3	3	0

Part II Reasons for Filing - Check the boxes below that apply. If any box is checked, the corporation must file SC2220 with the corporation's tax return, even if it does not owe the penalty. If the box on line 4 or line 5 applies, the corporation may be able to lower or eliminate the penalty.

4 ☐ The corporation is using the adjusted seasonal installment method.
5 ☐ The corporation is using the annualized income installment method.
6 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring Your Underpayment

		(a)	(b)	(c)	(d)
7 **Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year	7	04/15/2011	06/15/2011	09/15/2011	12/15/2011
8 **Required installments.** If the box on line 4 and/or line 5 above is checked, see instructions for the amounts to enter. If the box on line 6 (but not 4 or 5) is checked, see instructions for the amount to enter by a large corporation. If none of these boxes are checked, enter 25% of line 3 above in each column	8	0	0	0	0
9 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 9 on line 13	9		0	0	0
Complete lines 10 through 16 for one column before going to the next column.					
10 Enter amt, if any, from line 16 of preceding column	10		0	0	0
11 Add lines 9 and 10	11		0	0	0
12 Add amounts on lines 14 and 15 of the preceding column and enter the result	12		0	0	0
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	0	0	0	0
14 If the amount on line 13 is zero, subtract line 11 from line 12 and enter the result. Otherwise, enter -0-	14		0	0	
15 **Underpayment.** If in 13 is less than or equal to line 8, subtr line 13 from line 8 and enter the result. Then go to line 10 of the next column. Otherwise, go to line 16	15	NONE	NONE	NONE	NONE
16 **Overpayment.** If line 8 is less than line 13, subtract line 8 from line 13 and enter the result. Then go to line 10 of the next column	16	NONE	NONE	NONE	

Go to Part IV on page 2 to figure the penalty. If there are no entries on line 15, no penalty is owed.

VRTX F 01/20/2012

30991020

SC 0667

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
17 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (SC 990-T filers: Use 5th month instead of 3rd month.)	17				
18 Number of days from due date of installment on line 7 to the date shown on line 17	18	0	0	0	0
19 Number of days on line 18 after 4/15/11 and before 7/1/11	19				
20 Underpayment on line 15 X No of days on line 19 / 365 X 4%	20	$ 0	$ 0	$ 0	$ 0
21 Number of days on line 18 after 6/30/11 and before 10/1/11	21				
22 Underpayment on line 15 X No of days on line 21 / 365 X 4%	22	$ 0	$ 0	$ 0	$ 0
23 Number of days on line 18 after 9/30/11 and before 1/1/12	23				
24 Underpayment on line 15 X No of days on line 23 / 365 X 3%	24	$ 0	$ 0	$ 0	$ 0
25 Number of days on line 18 after 12/31/11 and before 4/1/12	25				
26 Underpayment on line 15 X No of days on line 25 / 366 X 3%	26	$ 0	$ 0	$ 0	$ 0
27 Number of days on line 18 after 3/31/12 and before 7/1/12	27				
28 Underpayment on line 15 X No of days on line 27 / 366 X *%	28	$ 0	$ 0	$ 0	$ 0
29 Number of days on line 18 after 6/30/12 and before 10/1/12	29				
30 Underpayment on line 15 X No of days on line 29 / 366 X *%	30	$ 0	$ 0	$ 0	$ 0
31 Number of days on line 18 after 9/30/12 and before 1/1/13	31				
32 Underpayment on line 15 X No of days on line 31 / 366 X *%	32	$	$	$	$
33 Number of days on line 18 after 12/31/12 and before 2/16/13	33				
34 Underpayment on line 15 X No of days on line 33 / 365 X *%	34	$	$	$	$
35 Add lines 20, 22, 24, 26, 28, 30, 32 and 34	35	$ 0	$ 0	$ 0	$ 0
36 Penalty. Add columns (a) through (d), of line 35. Enter the total here and on SC1120, line 17; or the comparable line for other income tax returns	36	$ 0			

* For underpayments paid after March 31, 2012: For lines 28, 30, 32 and 34, use the penalty interest rate for each calendar quarter that the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS's web site at www.irs.gov or call 1-800-829-4933 to get the interest rate information

VRTX F 01/20/2012

30992028

SC 0668

Instructions for SC2220 - 2011

PURPOSE OF FORM

SC2220 is used by corporations (including S corporations, limited liability companies (LLCs) taxed as corporations, and tax exempt organizations subject to the unrelated business income tax) to determine whether they paid enough estimated tax, whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of penalty. Estimated tax is a corporation's expected income tax liability minus its credits. A corporation must make estimated tax payments if it can reasonably expect its estimated tax to be $100 or more.

HOW TO USE SC2220

Complete lines 1 through 3 of Part I. If line 1 is $100 or more, complete the rest of Part I to determine the required annual payment. Complete Part II if boxes 4, 5 or 6 apply.

Complete Part III to find out if you have an underpayment for any of the four installment due dates. If you have an underpayment on line 15 (column a, b, c, or d) go to part IV, Figuring the Penalty.

Specific Instructions

Part I. Required Annual Payment

Line 2 Figure your 2010 tax in the same manner as line 1 of this form was determined, using the tax and credit from your 2010 tax return. If you did not file a return showing at least some amount of tax for the 2010 tax year, or if your 2010 tax year was for less than 12 months, do not complete this line. Instead, enter the amount from line 1 on line 3.

'S' corporations can refer to federal Form 2220 instructions for amount to enter on line 3. "Large corporations" can refer to line 8 instructions for the amount to enter on line 2

Part III. Figuring Your Underpayment

Complete lines 7 through 16 in Part III. The instructions for most of these lines are on the form itself. Follow the instructions below for lines 8, 9 and 15.

Line 8 If the corporation's income varied during the year because, for example, it operated its business on a seasonal basis, it may be able to lower the amount of one or more required installments by using the annualized income installment method or the adjusted seasonal installment method. To use either of these methods to figure your required installments, use the federal forms, worksheets and instructions with the necessary South Carolina adjustments. Write either "adjusted" or "annualized" to the left of line 8 to indicate use of either of these methods. Attach a copy of the worksheet to SC2220. If you are a "large corporation", as defined in the Internal Revenue Code Section 6655, refer to federal Form 2220 instructions for the amounts to enter in columns (a) through (d) of line 8.

Line 9 In column (a), enter the estimated tax payments deposited by the 15th day of the 4th month of your tax year; in column (b), enter payments you made after the 15th day of the 4th month through the 15th day of the 6th month of your tax year; in column (c), enter payments you made after the 15th day of the 6th month through the 15th day of the 9th month of your tax year; and, in column (d), enter payments made after the 15th day of the 9th month through the 15th day of the 12th month of your tax year. Include in your estimated tax payments any overpayment of tax from your 2010 return that you elect to apply to your 2011 estimated tax.

Line 15 If any of the columns in line 15 shows an underpayment, complete Part IV to figure the penalty.

Part IV. Figuring the Penalty

Complete lines 17 through 36 to determine the amount of the penalty. The penalty for the period of underpayment is determined under Internal Revenue Code Section 6655 at a rate determined under Internal Revenue Code Section 6621. See Section 12-54-25(D) of South Carolina Code of Laws.

You are required to submit this page with your return to ensure timely processing. If this page is not submitted as part of the return, the processing of your return will be delayed

All pages of the return are required to be submitted Penalties may apply as defined in Code Section 12-54-210 and 12-54-43

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev 7/26/11)
3370

NAME OF CORPORATION: BYNOVUS BANK

FEIN: [redacted]

SC FILE #: 0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-16)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Infrastructure	5. 006	1,097,670	133,071			1,230,741
6. Textiles Rehabilitation	6. 023	2,658,136	392,568	116,000		2,934,704
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		3,755,806	525,639	116,000		4,165,445

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.	1.					
2.	2.					
3.	3.					
4.	4.					
5.	5.					
6.	6.					
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

SYNOVUS BANK

Tax Year 2011

EIN [redacted]
9/14/2012 3:21:00 PM

Statement: 1
Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,316,387
2	Life Insurance Death Benefit	511,287
3	Corporate Dividend	484
Total		8,828,158

Statement: 2
Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	(3,931,819)
2	Partnership Income	(500,116)
3	Gain/(Loss) on Sale of Fixed Assets	(44,939,846)
4	Dividend Paid from RSA	(77)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	32,160
7	Deduction for Unused Qzab Credit	68,600
Total		(49,268,849)

Statement: 3
Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Security Gain/Loss on Transaction	(993,642)
2	SFAS 91 Unearned Fees	5,372,502
3	Credit Life Insurance	(11,613)
4	Treasury Note Accretion	60,407
5	Capitalized Lease Income	(19,914,919)
6	Write Up/Write Down of Investment	6,206,909
7	Accrued Interest on Loans	16,789,720
Total		7,509,364

Statement: 4
Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	9,122
2	Preference Interest	46,115
3	Prepaid Expenses	(2,428,798)
4	RSA Award Expense	3,579,838
5	Stock Option Expense	(136,686)
6	Business Gifts Over $25	44,139
7	Deferred Compensation-Employee	49,139
8	Tax Penalties & Regulatory Fines	73,688
9	Deferred Expenses	5,389,528
10	Excess Pension Plan Adjustment	(171,022)
11	Self-Insured Salary Continuation Coverag	83,473
12	Loan Loss Reserve Adjustment	(157,489,879)
13	Lobbying Expenses	156,796
14	Leasehold Rental	1,048,149
15	Pension Plan Adjustment	1,340,647
16	OREO Charge-offs	(3,999,349)

SYNOVUS BANK

Tax Year 2011

EIN [redacted]
9/14/2012 3:21:00 PM

Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
17	Post-Retirement Benefits - SFAS 106	11,670,507
18	Accrued Bonus	1,707,835
19	Self-Insured Workers Comp	813,652
20	Amortization of Purchase Accounting Adj	3,521,795
21	TARP Disallowed Salary	431,162
22	Nondeductible Club Dues	22,531
23	Amortization of Deposit Base Premium	(129,724)
24	Fixed Asset Valuation	106,332
25	Life Insurance Premiums	676,601
26	Deferred Contributions	53,955
27	VISA Litigation Expense	3,622,361
28	EE Credits	23,508
Total		(129,884,585)

Synovus Bank

Line 30, Federal 1120	(37,525,506)
Federal Charitable Contribution	1,877,136
Income to Apportion	(35,648,370)

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2011
NOL After Apportionment Carryover

		Synovus Bank
Yr 2008	Generated	0
	Utilized	0
Yr 2009	Generated	159,286,694
	Utilized	0
Yr 2010	Generated	231,764,296
	Utilized	0
Yr 2011	Generated	0
	Utilized	0
		391,050,990

Synovus Bank
Form SC 1101 B - South Carolina Tax Credit Carryforward Calculation
As of YE: 12/31/2010

		Synovus Bank
Yr 2006	Generated	829,120
	Utilized	(829,120)
Yr 2007	Generated	1,354,623
	Utilized	(1,354,623)
Yr 2008	Generated	1,354,623
	Utilized	(424,063)
Yr 2009	Generated	1,354,623
	Utilized	0
Yr 2010	Generated	1,354,623
	Utilized	0
Yr 2011	Generated	525,639
	Utilized	0
		4,165,445

SC 0675

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2011 or tax year beginning _____, ending _____

▶ See separate instructions.

OMB No 1545-0123

2011

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

TYPE OR PRINT

Name: SYNOVUS BANK

Number, street, and room or suite no. If a P.O. box, see instructions: 1148 Broadway

City or town, state, and ZIP code: Columbus GA 31901

B Employer identification number: [redacted]

C Date incorporated: 12/24/1900

D Total assets (see instructions): $ 29,419,772,011

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

Income	1a	Merchant card and third-party payments. For 2011, enter -0-	1a: 0	1e: 0
	b	Gross receipts or sales not reported on line 1a (see instructions)	1b:	
	c	Total. Add lines 1a and 1b	1c:	
	d	Returns and allowances plus any other adjustments (see instructions)	1d:	
	e	Subtract line 1d from line 1c		1e: 0
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)		2: 0
	3	Gross profit. Subtract line 2 from line 1e		3: 0
	4	Dividends (Schedule C, line 19)		4: 886,557
	5	Interest PROFORMA See Stmt 1		5: 1,072,925,672
	6	Gross rents		6: 5,934,382
	7	Gross royalties		7:
	8	Capital gain net income (attach Schedule D (Form 1120))		8: 604,139
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9: 103,424,067
	10	Other income (see instructions - attach schedule) See Stmt 2		10: 390,396,967
	11	Total income. Add lines 3 through 10 ▶		11: 1,574,171,784
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) ▶		12: 2,370,713
	13	Salaries and wages (less employment credits)		13: 286,547,298
	14	Repairs and maintenance		14: 26,693,720
	15	Bad debts		15: 528,529,389
	16	Rents See Stmt 3		16: 34,476,550
	17	Taxes and licenses See Stmt 4		17: 26,930,364
	18	Interest See Stmt 5		18: 183,540,278
	19	Charitable contributions		19: 1,877,136
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20: 18,723,884
	21	Depletion		21:
	22	Advertising		22: 5,215,396
	23	Pension, profit-sharing, etc., plans		23: 5,219,523
	24	Employee benefit programs		24: 5,334,271
	25	Domestic production activities deduction (attach Form 8903)		25:
	26	Other deductions (attach schedule) See Stmt 6		26: 486,238,282
	27	Total deductions. Add lines 12 through 26 ▶		27: 1,611,696,806
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28: -37,525,022
	29a	Net operating loss deduction (see instructions)	29a:	
	b	Special deductions (Schedule C, line 20)	29b: 484	
	c	Add lines 29a and 29b		29c: 484
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)		30: -37,525,506
	31	Total tax (Schedule J, Part I, line 11)		31:
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32:
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		33:
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34:
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35:
	36	Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ Refunded ▶		36:

Sign Here

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

Signature of officer ▶ Date ▶ Group Exec-Tax Title

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

Paid Preparer Use Only

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

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	692	70	484
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		60	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			484
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends See Stmt 7	885,865		
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	886,557		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			484

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐			
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐		2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method - income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions - attach schedule)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II - Payments and Refundable Credits

12	2010 overpayment credited to 2011		12	
13	2011 estimated tax payments		13	
14	2011 refund applied for on Form 4466		14	( )
15	Combine lines 12, 13, and 14		15	
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	Total payments. Add lines 15, 16, and 17		18	
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 3800, line 17c and Form 8827, line 8c	19c		
d	Other (attach schedule - see instructions)	19d		
20	Total credits. Add lines 19a through 19d		20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ [redacted]		
b	Business activity ▶ Banking		
c	Product or service ▶ Banking		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation ▶ Synovus Financial Corp [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

SYNOVUS BANK [redacted]

Form 1120 (2011) Page 4

Schedule K Other Information continued (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instrs. If "Yes," complete (i) through (iv) below	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
BOP Mortgage Investment Corporation	[redacted]	US	100.00001

		Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below	X	

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
See Stmt 8			

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶$ 6,635,207		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶$ _____		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶$ _____		X
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)? If "Yes," did or will the corporation file all required Forms 1099?	X / X	

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		3,485,555,542		2,063,197,694
2 a Trade notes and accounts receivable	20,456,491,311		18,952,443,924	
b Less allowance for bad debts	(695,243,069)	19,761,248,242	(527,560,931)	18,424,882,993
3 Inventories				
4 U.S. government obligations		1,144,343,091		715,913,815
5 Tax-exempt securities (see instructions)		50,342,561		25,317,805
6 Other current assets (attach schedule) See Stmt 9		302,645,780		243,832,405
7 Loans to shareholders				
8 Mortgage and real estate loans		816,228,318		845,225,384
9 Other investments (attach schedule) See Stmt 10		5,072,980,833		6,139,693,967
10 a Buildings and other depreciable assets	762,012,916		720,793,370	
b Less accumulated depreciation	(371,415,857)	390,597,059	(370,716,301)	350,077,069
11 a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		139,864,191		126,844,217
13 a Intangible assets (amortizable only)	135,427,461		139,123,628	
b Less accumulated amortization	(114,111,553)	21,315,908	(125,329,945)	13,793,683
14 Other assets (attach schedule) See Stmt 11		459,301,344		470,992,979
15 Total assets		31,644,422,869		29,419,772,011
Liabilities and Shareholders' Equity				
16 Accounts payable		24,234,331,498		22,256,648,920
17 Mortgages, notes, bonds payable in less than 1 year See Stmt 12		3,843,560,352		3,728,109,965
18 Other current liabilities (attach schedule) See Stmt 13		98,311,160		120,246,219
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 yr or more		0		0
21 Other liabilities (attach schedule) See Stmt 14		488,629,868		316,752,303
22 Capital stock: a Preferred stock				
b Common stock	68,912,055	68,912,055	68,912,055	68,912,055
23 Additional paid-in capital		3,969,977,692		3,941,106,292
24 Retained earnings - Appropriated (attach schedule)		0		0
25 Retained earnings - Unappropriated		-1,059,299,756		-1,012,003,743
26 Adjustments to shareholders' equity (attach schedule)		0		0
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		31,644,422,869		29,419,772,011

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

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

1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $
2	Federal income tax per books		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):	8	Deductions on this return not charged against book income this year (itemize): a Depreciation $ b Charitable contributions $
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ b Charitable contributions $ c Travel and entertainment $		
6	Add lines 1 through 5	9	Add lines 7 and 8
		10	Income (page 1, line 28) - line 6 less line 9

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

1	Balance at beginning of year	-1,059,299,756	5	Distributions: a Cash
2	Net income (loss) per books	24,172,238		b Stock
3	Other increases (itemize): See Stmt 15			c Property
			6	Other decreases (itemize): See Stmt 16 4,805
		23,128,580	7	Add lines 5 and 6 4,805
4	Add lines 1, 2, and 3	-1,011,998,938	8	Balance at end of year (line 4 less line 7) -1,012,003,743

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2011

Attachment Sequence No 179

Name(s) shown on return: SYNOVUS BANK

Business or activity to which this form relates: Banking

Identifying number: [redacted]

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	4,610,182
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	2,610,182
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	0

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	209,741

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	17,235,079
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2011 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
19 a	3-year property						
b	5-year property		3,181,785	5.0	HY	200 DB	636,357
c	7-year property		1,909,359	7.0	HY	200 DB	236,140
d	10-year property						
e	15-year property		367,149	15.0	HY	150 DB	18,357
f	20-year property		167,261	20.0	HY	150 DB	3,136
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property	01/2011	2,883,518	39 yrs	MM	S/L	23,115
					MM	S/L	

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20 a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	361,959
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	18,723,884
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions. Form **4562** (2011)

JXB F 11/18/2011

SC 0681

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:								
Various	01/01/2011	100.00 %	5,591,266	5,194,717	5.0	200 DB-HY	361,959	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	361,959	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

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

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
Various Software	01/01/2011	3,961,045	166	3.0	599,370
43 Amortization of costs that began before your 2011 tax year				43	4,553,736
44 Total. Add amounts in column (f). See the instructions for where to report				44	5,153,106

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to your tax return. ▶ See separate instructions.

OMB No 1545-0184

2011

Attachment Sequence No 27

Name(s) shown on return: SYNOVUS BANK

Identifying number: [redacted]

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . 1

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)
Various Assets	Various	Various	4,448,420	2,681,668	9,288,650	(2,158,562)
2007 Ford	05/15/2007	10/07/2011	8,013	14,360	32,838	(10,465)
Partnership Loss	Various	Various			1,905	(1,905)

3	Gain, if any, from Form 4684, line 39	3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5
6	Gain, if any, from line 32, from other than casualty or theft	6 2,526,010
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not 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.	7 355,078
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9

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):

See Stmt 17			2,475,812,261	11,722,372	2,426,893,782	60,640,851

11	Loss, if any, from line 7	11 ( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12
13	Gain, if any, from line 31	13 42,783,216
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16
17	Combine lines 10 through 16	17 103,424,067
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:	
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Various Assets	Various	Various
B 2006 Chevr	01/12/2010	11/22/2011
C Cab	09/07/2000	09/29/2011
D 2010 Nissan	01/01/2010	10/14/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	595,181	4,000	789	20,145
21 Cost or other basis plus expense of sale	21	1,359,913		785	16,948
22 Depreciation (or depletion) allowed or allowable	22	1,173,982		785	5,838
23 Adjusted basis. Subtract line 22 from line 21	23	185,931			11,110
24 Total gain. Subtract line 23 from line 20	24	409,250	4,000	789	9,035
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	1,173,982		785	5,838
b Enter the smaller of line 24 or 25a	25b	409,250		785	5,838
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	0	0	0	0
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

30 Total gains for all properties. Add property columns A through D, line 24	30	45,309,226
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	42,783,216
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2,526,010

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

(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0	0

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	2008 Accura	12/04/2008	09/30/2011
B	KL Mortgage	04/01/1998	10/31/2011
C	Building	08/01/1996	10/31/2011
D	BK of Eng	08/01/1996	10/31/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	22,300	17,731	325,899	2,436
21 Cost or other basis plus expense of sale	21	21,967	26,910	494,599	3,697
22 Depreciation (or depletion) allowed or allowable	22	12,385	9,309	192,344	1,438
23 Adjusted basis. Subtract line 22 from line 21	23	9,582	17,601	302,255	2,259
24 Total gain. Subtract line 23 from line 20	24	12,718	130	23,644	177
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	12,385			
b Enter the smaller of line 24 or 25a	25b	12,385			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f		26	4,729	35
g Add lines 26b, 26e, and 26f	26g	0	26	4,729	35
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 5	32	

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

(see instructions)

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

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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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Inspection	06/15/2008	07/29/2011
B	KL mortgage	04/01/1998	10/31/2011
C	Purchase	10/30/2008	06/24/2011
D	25 Ton	06/01/2004	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	104	912	1,929,646	7,092
21 Cost or other basis plus expense of sale	21	150	1,384	1,709,344	16,608
22 Depreciation (or depletion) allowed or allowable	22	113	479		16,608
23 Adjusted basis. Subtract line 22 from line 21	23	37	905	1,709,344	
24 Total gain. Subtract line 23 from line 20	24	67	7	220,302	7,092
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a	49			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	49			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	18			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	4	1		1,418
g Add lines 26b, 26e, and 26f	26g	53	1	0	1,418
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0686

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Bldg Ops	09/01/2007	01/03/2011
B	Vulkem 801	01/18/2000	09/29/2011
C	Repair buu	05/09/2002	09/29/2011
D	Renovation	02/20/2003	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	16,310	807	2,516	2,195
21 Cost or other basis plus expense of sale	21	24,000	802	2,502	2,183
22 Depreciation (or depletion) allowed or allowable	22	15,181	220	599	480
23 Adjusted basis. Subtract line 22 from line 21	23	8,819	582	1,903	1,703
24 Total gain. Subtract line 23 from line 20	24	7,491	225	613	492
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1,466			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	1,466			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	6,025			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,205	44	120	96
g Add lines 26b, 26e, and 26f	26g	2,671	44	120	96
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0687

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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Glass wall	07/17/2003	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	Data Centerr	02/01/1989	01/03/2011
D	Building R	03/01/1999	09/21/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	4,022	560	84,950	261,374
21	Cost or other basis plus expense of sale	21	4,000	557	125,000	366,451
22	Depreciation (or depletion) allowed or allowable	22	838	29	118,200	238,484
23	Adjusted basis. Subtract line 22 from line 21	23	3,162	528	6,800	127,967
24	Total gain. Subtract line 23 from line 20	24	860	32	78,150	133,407
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	168	6	15,630	26,681
g	Add lines 26b, 26e, and 26f	26g	168	6	15,630	26,681
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Hiring Pla	07/19/1995	09/21/2011
B Complete R	02/01/1995	10/28/2011
C 15 HP Air	10/12/2000	09/29/2011
D Remodeling	01/01/2005	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	9,461	49,022	1,037	43,103
21 Cost or other basis plus expense of sale	21	13,264	65,685	1,031	42,862
22 Depreciation (or depletion) allowed or allowable	22	13,264	30,169	361	7,327
23 Adjusted basis. Subtract line 22 from line 21	23		35,516	670	35,535
24 Total gain. Subtract line 23 from line 20	24	9,461	13,506	367	7,568
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		3,895	70	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		3,895	70	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		9,611	297	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,892	1,922	58	1,465
g Add lines 26b, 26e, and 26f	26g	1,892	5,817	128	1,465
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0689

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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Relocate A	01/01/2005	09/29/2011
B	Archiitural	09/01/2009	09/29/2011
C	Vauld Door	12/12/2008	07/29/2011
D	229 North	07/01/1991	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	25,271	8,154	3,685	17,499
21 Cost or other basis plus expense of sale	21	25,130	8,108	5,335	40,981
22 Depreciation (or depletion) allowed or allowable	22	4,296	416	4,028	40,981
23 Adjusted basis. Subtract line 22 from line 21	23	20,834	7,692	1,307	
24 Total gain. Subtract line 23 from line 20	24	4,437	462	2,378	17,499
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			1,741	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			1,741	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			637	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	859	83	127	3,500
g Add lines 26b, 26e, and 26f	26g	859	83	1,868	3,500
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Vault Book	05/23/1989	01/03/2011
B	BLDG revov	01/01/1997	01/03/2011
C	Purchase O	12/01/2009	06/04/2011
D	Vault Book	04/27/1989	01/03/2011

			Property A	Property B	Property C	Property D
	These columns relate to the properties on lines 19A through 19D. ▶					
20	Gross sales price (Note: See line 1 before completing.)	20	401	29,209	16,299	580
21	Cost or other basis plus expense of sale	21	591	42,979	14,438	854
22	Depreciation (or depletion) allowed or allowable	22	591	15,428		854
23	Adjusted basis. Subtract line 22 from line 21	23		27,551	14,438	
24	Total gain. Subtract line 23 from line 20	24	401	1,658	1,861	580
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	80	332		116
g	Add lines 26b, 26e, and 26f	26g	80	332	0	116
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0691

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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Ceiling KL	05/28/2004	10/31/2011
B	Inspection	06/15/2008	07/29/2011
C	292 North	07/01/1991	12/16/2011
D	Verticle V	06/01/2007	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,227	69	6,462	4,219
21 Cost or other basis plus expense of sale	21	1,862	100	15,133	9,880
22 Depreciation (or depletion) allowed or allowable	22	1,862	75	15,133	6,250
23 Adjusted basis. Subtract line 22 from line 21	23		25		3,630
24 Total gain. Subtract line 23 from line 20	24	1,227	44	6,462	589
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a		32		603
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		32		589
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		12		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	245	2	1,292	
g Add lines 26b, 26e, and 26f	26g	245	34	1,292	589
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0692

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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Valuit book	04/08/1989	01/03/2011
B	building A	11/01/1986	01/03/2011
C	Inspection	06/15/2008	07/09/2011
D	Operations	11/01/1989	01/03/2011

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	1,060	37,420	69	208,043
21	Cost or other basis plus expense of sale	21	1,560	55,062	100	306,126
22	Depreciation (or depletion) allowed or allowable	22	1,560	55,062	75	205,704
23	Adjusted basis. Subtract line 22 from line 21	23			25	100,422
24	Total gain. Subtract line 23 from line 20	24	1,060	37,420	44	107,621
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			33	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			33	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			11	
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	212	7,484	2	21,524
g	Add lines 26b, 26e, and 26f	26g	212	7,484	35	21,524
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0693

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)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:			
A	Abrasive		01/18/2001	09/29/2011
B	Architural		09/01/2009	09/09/2011
C	General En		06/15/2008	07/09/2011
D	North High		05/31/2008	12/16/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,604	8,490	83	6,303
21 Cost or other basis plus expense of sale	21	1,595	8,442	120	14,761
22 Depreciation (or depletion) allowed or allowable	22	436	432	91	11,145
23 Adjusted basis. Subtract line 22 from line 21	23	1,159	8,010	29	3,616
24 Total gain. Subtract line 23 from line 20	24	445	480	54	2,687
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			39	4,819
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			39	2,687
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			15	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	87	86	3	
g Add lines 26b, 26e, and 26f	26g	87	86	42	2,687
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Building	04/01/1994	09/29/2011
B Trane 15 T	04/22/2004	09/29/2011
C Roof	09/01/2009	09/29/2011
D Profession	06/15/2008	07/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	32,050	8,322	5,380	111
21 Cost or other basis plus expense of sale	21	31,871	8,275	5,350	161
22 Depreciation (or depletion) allowed or allowable	22	14,233	8,275	274	122
23 Adjusted basis. Subtract line 22 from line 21	23	17,638		5,076	39
24 Total gain. Subtract line 23 from line 20	24	14,412	8,322	304	72
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				53
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				53
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				19
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	2,847	1,655	55	4
g Add lines 26b, 26e, and 26f	26g	2,847	1,655	55	57
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

			(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:			
A	Inspection		06/15/2008	07/29/2011
B	Phoneline		07/19/1995	09/21/2011
C	Fountain P		10/11/2002	09/29/2011
D	Compressor		07/29/2005	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	69	534	1,001	2,220
21	Cost or other basis plus expense of sale	21	100	749	995	2,207
22	Depreciation (or depletion) allowed or allowable	22	75	749	995	1,937
23	Adjusted basis. Subtract line 22 from line 21	23	25			270
24	Total gain. Subtract line 23 from line 20	24	44	534	1,001	1,950
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a	32			45
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	32			45
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	12			1,905
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	2	107	199	378
g	Add lines 26b, 26e, and 26f	26g	34	107	199	423
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0696

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Roof Replacement	08/10/2008	09/29/2011
B	Architural	09/01/2009	09/29/2011
C	Architural	09/01/2009	09/29/2011
D	Building A	01/01/1982	10/21/2011

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	31,085	3,892	22,261	199,898
21	Cost or other basis plus expense of sale	21	30,912	3,871	22,137	304,988
22	Depreciation (or depletion) allowed or allowable	22	2,444	198	1,135	304,988
23	Adjusted basis. Subtract line 22 from line 21	23	28,468	3,673	21,002	
24	Total gain. Subtract line 23 from line 20	24	2,617	219	1,259	199,898
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	489	40	227	39,980
g	Add lines 26b, 26e, and 26f	26g	489	40	227	39,980
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0697

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.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:			
A	Parking Lot		08/09/2004	10/21/2011
B	Mortgage L		08/05/1994	10/28/2011
C	Lennox CH3		06/13/2003	10/28/2011
D	Plate Glass		01/01/2006	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,220	46,592	1,901	7,850
21 Cost or other basis plus expense of sale	21	1,862	62,428	2,547	7,807
22 Depreciation (or depletion) allowed or allowable	22	982	27,479	685	5,894
23 Adjusted basis. Subtract line 22 from line 21	23	880	34,949	1,862	1,913
24 Total gain. Subtract line 23 from line 20	24	340	11,643	39	5,937
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	113		162	317
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	113		39	317
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	227			5,620
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	45	2,329		1,115
g Add lines 26b, 26e, and 26f	26g	158	2,329	39	1,432
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0698

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architural	09/01/2009	09/29/2011
B North High	07/01/1991	12/16/2011
C Vault/Safe	12/01/2001	11/16/2011
D Architect	02/01/1979	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	397	66,591	58,997	3,466
21 Cost or other basis plus expense of sale	21	395	155,950	97,154	5,100
22 Depreciation (or depletion) allowed or allowable	22	20	101,079	97,154	4,933
23 Adjusted basis. Subtract line 22 from line 21	23	375	54,871		167
24 Total gain. Subtract line 23 from line 20	24	22	11,720	58,997	3,299
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	4	2,344	11,799	660
g Add lines 26b, 26e, and 26f	26g	4	2,344	11,799	660
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SC 0699

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Inspection	07/31/2008	07/29/2011
B	North High	06/01/2004	12/16/2011
C	Site Development	09/01/1984	01/03/2011
D	Bldg Ops C	09/01/2007	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	69	41,997	38,337	23,037
21 Cost or other basis plus expense of sale	21	100	98,353	56,412	33,897
22 Depreciation (or depletion) allowed or allowable	22	76	98,353	56,412	21,441
23 Adjusted basis. Subtract line 22 from line 21	23	24			12,456
24 Total gain. Subtract line 23 from line 20	24	45	41,997	38,337	10,581
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	32			2,071
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	32			2,071
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	13			8,510
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	3	8,399	7,667	1,702
g Add lines 26b, 26e, and 26f	26g	35	8,399	7,667	3,773
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A ReRoof Lo	05/10/2006	09/29/2011
B Architural	09/01/2009	09/29/2011
C 292 North	07/01/1991	12/16/2011
D Purchase N	03/24/2004	04/01/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	10,975	13,576	196	690,381
21 Cost or other basis plus expense of sale	21	10,914	13,500	458	576,870
22 Depreciation (or depletion) allowed or allowable	22	1,492	692	458	
23 Adjusted basis. Subtract line 22 from line 21	23	9,422	12,808		576,870
24 Total gain. Subtract line 23 from line 20	24	1,553	768	196	113,511
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	298	138	39	
g Add lines 26b, 26e, and 26f	26g	298	138	39	0
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Vestivia B	10/01/1993	09/29/2011
B Location P	06/14/1996	09/29/2011
C New Mort L	01/01/2005	09/29/2011
D Asphalt SE	08/17/2005	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	375,595	10,320	1,332	1,495
21 Cost or other basis plus expense of sale	21	373,500	10,263	1,324	1,486
22 Depreciation (or depletion) allowed or allowable	22		4,573	226	696
23 Adjusted basis. Subtract line 22 from line 21	23	373,500	5,690	1,098	790
24 Total gain. Subtract line 23 from line 20	24	2,095	4,630	234	705
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		626		101
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		626		101
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		4,004		604
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e		789	45	119
f Section 291 amount (corporations only)	26f		1,415	45	220
g Add lines 26b, 26e, and 26f	26g	0			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		
A	Architural	09/01/2009	09/29/2011
B	Remodel	08/24/2000	09/29/2011
C	Air Termin	09/04/2001	09/29/2011
D	Installed	02/12/2004	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	17,307	13,580	590	2,181
21 Cost or other basis plus expense of sale	21	17,210	13,504	587	2,169
22 Depreciation (or depletion) allowed or allowable	22	883	3,830	587	422
23 Adjusted basis. Subtract line 22 from line 21	23	16,327	9,666		1,747
24 Total gain. Subtract line 23 from line 20	24	980	3,914	590	434
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	177	768	117	84
g Add lines 26b, 26e, and 26f	26g	177	768	117	84
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A New Const	02/07/2008	09/29/2011
B Archi tural	09/01/2009	09/29/2011
C Landscaping	11/04/2003	10/21/2011
D Lease Assu	07/01/1996	09/26/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	19,003	123,140	262	92,194
21 Cost or other basis plus expense of sale	21	18,897	122,453	400	123,000
22 Depreciation (or depletion) allowed or allowable	22	1,736	6,280	317	62,036
23 Adjusted basis. Subtract line 22 from line 21	23	17,161	116,173	83	60,964
24 Total gain. Subtract line 23 from line 20	24	1,842	6,967	179	31,230
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			103	6,686
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			103	6,686
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			76	24,544
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	347	1,256	15	4,909
g Add lines 26b, 26e, and 26f	26g	347	1,256	118	11,595
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III. Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Landscaping	08/27/1998	06/30/2011
B	Remodel NW	03/01/2005	06/30/2011
C	1 Trane	06/01/2006	10/21/2011
D	Irrigation	08/01/1996	10/31/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	52,836	10,654	5,968	4,697
21 Cost or other basis plus expense of sale	21	44,175	8,907	9,106	7,128
22 Depreciation (or depletion) allowed or allowable	22	38,958	1,427	6,875	7,128
23 Adjusted basis. Subtract line 22 from line 21	23	5,217	7,480	2,231	
24 Total gain. Subtract line 23 from line 20	24	47,619	3,174	3,737	4,697
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a	673		371	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	673		371	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	46,946		3,366	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	7,657	285	673	939
g Add lines 26b, 26e, and 26f	26g	8,330	285	1,044	939
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Landscaping	08/01/1996	10/31/2011
B Building	02/28/1986	01/03/2011
C Loan Ops	04/01/2003	01/03/2011
D Landscaping	08/01/1993	09/26/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	7,858	155,866	5,534	1,544
21 Cost or other basis plus expense of sale	21	11,925	229,350	8,144	2,060
22 Depreciation (or depletion) allowed or allowable	22	11,925	229,350	8,144	1,039
23 Adjusted basis. Subtract line 22 from line 21	23				1,021
24 Total gain. Subtract line 23 from line 20	24	7,858	155,866	5,534	523
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				112
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				112
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				411
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,572	31,173	1,107	82
g Add lines 26b, 26e, and 26f	26g	1,572	31,173	1,107	194
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Painting	10/18/2001	10/28/2011
B Interior P	04/01/2004	10/28/2011
C Remodeling	01/01/2001	09/29/2011
D Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,059	2,203	17,247	2,848
21 Cost or other basis plus expense of sale	21	1,419	2,952	17,151	2,832
22 Depreciation (or depletion) allowed or allowable	22	1,419	2,952	4,691	145
23 Adjusted basis. Subtract line 22 from line 21	23			12,460	2,687
24 Total gain. Subtract line 23 from line 20	24	1,059	2,203	4,787	161
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	212	441	938	29
g Add lines 26b, 26e, and 26f	26g	212	441	938	29
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)
A Bldg Addition	01/01/1984	10/21/2011
B Northwest	08/01/1984	06/30/2011
C Pave-Landscaping	11/30/1984	06/30/2011
D Location P	06/14/1996	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing)	20	1,180	259,954	11,800	15,726
21 Cost or other basis plus expense of sale	21	1,800	217,345	9,866	15,639
22 Depreciation (or depletion) allowed or allowable	22	1,800	217,345		6,969
23 Adjusted basis. Subtract line 22 from line 21	23			9,866	8,670
24 Total gain. Subtract line 23 from line 20	24	1,180	259,954	1,934	7,056
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				954
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				954
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				6,102
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	236	43,469		1,203
g Add lines 26b, 26e, and 26f	26g	236	43,469	0	2,157
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Internal 1	04/27/2000	09/29/2011
B	Buildings	05/18/2005	09/29/2011
C	Building R	06/29/2007	09/29/2011
D	Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing)	20	19,347	5,320	9,273	8,016
21 Cost or other basis plus expense of sale	21	19,239	5,290	9,222	7,971
22 Depreciation (or depletion) allowed or allowable	22	5,632	859	5,833	409
23 Adjusted basis. Subtract line 22 from line 21	23	13,607	4,431	3,389	7,562
24 Total gain. Subtract line 23 from line 20	24	5,740	889	5,884	454
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			563	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			563	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			5,321	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,126	172	1,054	82
g Add lines 26b, 26e, and 26f	26g	1,126	172	1,617	82
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

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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.)
A Roof	01/18/2005	10/21/2011
B New Roof	11/01/2009	06/30/2011
C Bldg Addition	07/01/1983	10/21/2011
D Vault Book	05/23/1989	01/03/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	3,040	8,083	3,555	455
21 Cost or other basis plus expense of sale	21	4,638	6,758	5,423	669
22 Depreciation (or depletion) allowed or allowable	22	4,070	274	5,423	669
23 Adjusted basis. Subtract line 22 from line 21	23	568	6,484		
24 Total gain. Subtract line 23 from line 20	24	2,472	1,599	3,555	455
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	94			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	94			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	2,378			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	476	55	711	91
g Add lines 26b, 26e, and 26f	26g	570	55	711	91
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Building	10/01/1993	09/29/2011
B Front Step	01/13/1997	09/29/2011
C Sprinkler	03/14/2002	10/21/2011
D Sewer Hook	10/28/1991	06/30/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	559,622	2,331	1,830	4,377
21 Cost or other basis plus expense of sale	21	556,500	2,318	2,792	3,659
22 Depreciation (or depletion) allowed or allowable	22	255,657	872	2,099	3,619
23 Adjusted basis. Subtract line 22 from line 21	23	300,843	1,446	693	40
24 Total gain. Subtract line 23 from line 20	24	258,779	885	1,137	4,337
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			424	5
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			424	5
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			713	4,332
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	51,131	174	143	723
g Add lines 26b, 26e, and 26f	26g	51,131	174	567	728
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

	19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Carpet	03/01/2005	06/30/2011
B	Carpeting	02/01/1995	10/28/2011
C	Awnings	02/01/1995	10/28/2011
D	Building	10/30/2003	09/29/2011

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	6,524	2,388	888	53,972
21	Cost or other basis plus expense of sale	21	5,454	3,199	1,190	53,670
22	Depreciation (or depletion) allowed or allowable	22	4,786	3,199	1,190	10,895
23	Adjusted basis. Subtract line 22 from line 21	23	668			42,775
24	Total gain. Subtract line 23 from line 20	24	5,856	2,388	888	11,197
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a	Additional depreciation after 1975 (see instructions)	26a	111			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	111			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	5,745			
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	935	478	178	2,179
g	Add lines 26b, 26e, and 26f	26g	1,046	478	178	2,179
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architural	09/01/2009	09/29/2011
B Architural	09/01/2009	09/29/2011
C Branch Ren	01/30/1989	10/21/2011
D Interior R	08/01/1993	09/26/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	174,876	24,298	1,353	16,960
21 Cost or other basis plus expense of sale	21	173,901	24,162	2,065	22,627
22 Depreciation (or depletion) allowed or allowable	22	8,918	1,239	1,491	11,412
23 Adjusted basis. Subtract line 22 from line 21	23	164,983	22,923	574	11,215
24 Total gain. Subtract line 23 from line 20	24	9,893	1,375	779	5,745
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				1,230
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				1,230
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				4,515
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,784	248	156	903
g Add lines 26b, 26e, and 26f	26g	1,784	248	156	2,133
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

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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.)
A Parking Lot	01/01/1997	06/30/2011
B HVAC	09/13/2000	06/30/2011
C Remodel NW	08/28/1998	06/30/2011
D Architural	09/01/2009	09/29/2011

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	3,453	8,830	1,736	31,621
21 Cost or other basis plus expense of sale	21	2,887	7,363	1,452	31,445
22 Depreciation (or depletion) allowed or allowable	22	2,717	2,585	478	1,613
23 Adjusted basis. Subtract line 22 from line 21	23	170	4,798	974	29,832
24 Total gain. Subtract line 23 from line 20	24	3,283	4,032	762	1,789
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	22	503		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	22	503		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 25a, skip lines 26d and 26e	26c	3,261	3,529		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	539	416	96	323
g Add lines 26b, 26e, and 26f	26g	561	919	96	323
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	Concrete P	06/01/2004	10/21/2011
B	Northwest	11/30/1982	06/30/2011
C	McKinney/M	07/18/1994	09/29/2011
D	Location P	06/14/1996	09/29/2011

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	1,178	65,782	99,765	8,468
21	Cost or other basis plus expense of sale	21	1,798	55,000	99,209	8,421
22	Depreciation (or depletion) allowed or allowable	22	948		43,669	3,753
23	Adjusted basis. Subtract line 22 from line 21	23	850	55,000	55,540	4,668
24	Total gain. Subtract line 23 from line 20	24	328	10,782	44,225	3,800
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a	109			514
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	109			514
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	219			3,286
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	44		8,734	648
g	Add lines 26b, 26e, and 26f	26g	153	0	8,734	1,162
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

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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.)
A Roof Top A	09/27/2002	09/29/2011
B Exterior	11/08/1995	10/21/2011
C 2009 White	05/04/2009	10/03/2011
D Various Lease	Various	Various

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	30,278	1,757	16,000	45,877,112
21 Cost or other basis plus expense of sale	21	30,110	2,681	15,698	45,167,064
22 Depreciation (or depletion) allowed or allowable	22	8,947	1,094	9,348	41,969,384
23 Adjusted basis. Subtract line 22 from line 21	23	21,163	1,587	6,350	3,197,680
24 Total gain. Subtract line 23 from line 20	24	9,115	170	9,650	42,679,432
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a			9,348	41,969,384
b Enter the smaller of line 24 or 25a	25b			9,348	41,969,384
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1,998			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	1,998			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	7,117			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,390	34		
g Add lines 26b, 26e, and 26f	26g	3,388	34	0	0
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

(see instructions)

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

SYNOVUS BANK

Tax Year 2011

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Form 1120, Page 1, Line 5, Interest income — **Statement: 1**

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	436,373
Interest on Fed Funds Sold	117,319
Interest On Investment	1,254,748
Loans & Other Interest	948,210,760
Matured Securities	66,684
Mortgage Backed Security Interest	83,073,086
Other Agencies Int.	5,953,757
U.S. Government Interest Income	15,329,237
Total	1,072,925,672

Form 1120, Page 1, Line 10, Other income not included elsewhere — **Statement: 2**

Description	Amount
Audit Fees	3,895,840
Brokerage Revenue	17,932,434
Credit Card Fees	37,668,596
Credit Card Loan Processing Revenue	5,695,007
Credit Life Fees	14,055
Data Processing Revenue	33,166,123
Data Processing Revenue- I/C	50,086,402
Deposit Service Charges	78,770,184
FAS 91 Loan Fees	5,372,502
Gain on the Sale of OREO	6,807,367
Gain or Loss on Securities	6,359
Insurance Revenue	197,667
Investment Income	1,043,205
Management Fees	83,378,360
Miscellaneous Income	19,677,809
Mortgage Service Fees	678,540
Other Fees	14,871,935
Other service Charges	9,156,586
Partnership Flow-through	49,921
Repossession and Recovery	1,383,577
Safe Deposit Box Fees	2,346,324
Service Charges on Loans	17,317,054
Trust Service Fees	881,120
Total	390,396,967

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Form 1120, Page 1, Line 16, Rent expense — **Statement: 3**

Description	Amount
Equipment Rentals	4,999,517
Facility Rentals	29,477,033
Total	34,476,550

Form 1120, Page 1, Line 17, Taxes and licenses, State income tax expense — **Statement: 4**

Description	Amount
Alabama Franchise Tax	670,417
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	45,827
Employment Taxes	19,324,281
Gross Receipts Tax	9,081
Other State Taxes	2,768,708
Personal Property Tax	1,203,412
Real Estate Taxes	6,374,797
Subtotal	**30,396,523**
State income tax expense	(3,466,159)
Total	26,930,364

Form 1120, Page 1, Line 18, Interest expense — **Statement: 5**

Description	Amount
Interest Expense On Deposits	173,868,275
Interest on Fed Funds Purchased	1,051,221
Interest On Notes Payable	8,620,782
Total	183,540,278

Form 1120, Page 1, Line 26, Other deductions not included elsewhere — **Statement: 6**

Description	Amount
Non Deductible Core Deposit Premium	1,727,993
Accounting and Exam Fees	7,671,668
Amortization of Organizational Exp (Sec. 248)	32,160
Amortization of Software	5,153,106
Amortization of Start-up Expenditures (Sec.195)	2,249
Building and Auto Insurance	633,686

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Business Development Expense	4,796,318
Consulting Fees	11,672,076
Core Deposit Premium- Deductible	1,861,847
Cost Allocation	978,390
Credit Fees	614,811
Deposit Account Fee Expense	1,049,811
Directors' Fees	3,805,004
DP Operating Expenses	31,864,127
DP Operating Expenses- I/C	90,781,637
Express & Freight	4,508,302
FDIC Insurance	56,532,874
Insurance And Bonds	11,474,610
Investment Expense	46,552
Legal Fees	24,401,060
Loan Origination Overhead	23,217,681
Loss on the Sale of OREO	7,017,345
Management Fees	72,302,780
Meals and Entertainment- deductible portion	651,667
Other Expenses	(1,790,123)
Over and Short	57,534
Postage & Freight	9,235,659
Profit and Loss	3,209,733
Repo and Recovery	82,976,861
Safekeeping	204,278
Small Equipment	401,816
Stationery & Printing	4,535,663
Subscriptions & Dues	3,621,387
Telephone & Communication	11,276,061
Training & Education	1,118,206
Travel & Lodging	3,707,080
Utilities	8,377,434
VISA Lawsuit Settlement Expense	(3,491,061)
Total	486,238,282

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Statement: 7
Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		885,385
Total			885,385

Statement: 8
Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir

Row ID	Name of Entity	If 'Applied For' or 'FOREIGN' EIN	Country of Organization	Percentage Owned in Voting Stock
1	Collins Forest LP	[redacted]	US	99.990000
2	Synovus Collier Forest LLC		US	98.990000
3	Union Hill Apartments Ltd		US	99.990000
4	Synovus Union Hill LLC		US	35.990000
5	Applewood Square Apartments LP		US	99.990000
6	The Pointe Apartments LTD		US	99.990000
7	Summit South Hall Apartments LTD		US	99.990000
8	CB&T State Tax Credit Fund LLC		US	99.990000
9	Tall Pines Apartments LTD		US	99.990000
10	Boston Capital Columbus Tax Credit Fund A Limited Partnershi		US	99.000000
11	CB&T Housing Fund Investor LLC		US	99.990000
12	Franklin Apartments II LP		US	99.990000
13	Burgar-Phillips Bldg Inc		US	99.990000
14	Heritage 1901 Redevelopment LLC		US	99.990000
15	Orchid LLC		US	40.000000
16	Sterling Place LLC		US	50.000000
17	Azalea Park Partners LP C/O Franklin Capital Corp		US	49.990000
18	Monaghan Mill LLC		US	99.990000
19	Main Gervais LLC		US	25.000000
20	West End Redevelopment Partnership LP		US	30.000000
21	Pine Cone Apartments		US	99.000000

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Tax Year 2011

EIN: [redacted]

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Form 1120, Page 5, Schedule L, Line 6, Other current assets — **Statement: 9**

Description	Beginning Amount	Ending Amount
Accrued Interest Receivable	95,625,111	80,919,666
Deferred Tax Assets- Current	13,296,484	1,119,204
Miscellaneous Receivables	48,114,934	67,669,152
Prepaid Assets	139,792,525	83,075,435
Prepaid Insurance	5,816,726	8,003,046
Prepaid Insurance- VEBA	0	3,045,902
Total	302,645,780	243,832,405

Form 1120, Page 5, Schedule L, Line 9, Other investments — **Statement: 10**

Description	Beginning Amount	Ending Amount
Federal Funds Sold	2,210,486,267	2,590,755,612
Investment In Subsidiaries	484,109,644	478,554,325
Investment in Unconsolidated Affiliates	28,371,757	26,178,822
Mortgage Backed Security Investments	2,119,276,339	2,939,259,587
Other Investments	217,499,221	94,562,909
Time Deposits With Banks	13,237,605	10,382,712
Total	5,072,980,833	6,139,693,967

Form 1120, Page 5, Schedule L, Line 14, Other assets — **Statement: 11**

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	247,453,352	254,745,978
Transfer of Assets	(702,134)	(821,749)
Customer Liability for Bank Accept	579,298	1,602,108
Deferred Tax Assets- Non Current	1,225,794	1,124,236
Dividend Receivables	12,453,772	19,940,996
Goodwill- Non Amortizable	(1)	0
Miscellaneous Assets	50,557,926	49,117,040
Other Real Estate Owned	147,733,337	145,284,370
Total	459,301,344	470,992,979

SYNOVUS BANK

Tax Year 2011

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Form 1120, Page 5, Schedule L, Line 17, Mortgages, notes, bonds payable in less than 1 year — Statement: 12

Description	Beginning Amount	Ending Amount
Notes Payable	3,843,560,352	3,728,109,965
Total	3,843,560,352	3,728,109,965

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities — Statement: 13

Description	Beginning Amount	Ending Amount
Accrued 401(K)	26,307	0
Accrued Bonuses	632,139	2,933,124
Accrued Interest Expense	43,102,015	26,773,968
Accrued Money Purchase	2,838,597	2,395,714
FAS106	(7,091,502)	4,579,005
Miscellaneous Account Payables	3,558,299	13,954,822
Other Accrued Expense	53,512,260	63,622,786
Reserve for Federal Taxes	381,733	3,679,643
Reserve for State Taxes	152,126	2,182,715
Tax Payable- Payroll	38,401	(1,196)
Tax Payable- Property	1,049,131	49,291
Tax Payable- Sales	0	76,347
Taxes Payable- Others	111,654	0
Total	98,311,160	120,246,219

Form 1120, Page 5, Schedule L, Line 21, Other liabilities — Statement: 14

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	2,557,535	4,560,508
Other Liabilities	486,072,333	312,191,796
Reserve for Federal Taxes- Deferred	0	(1)
Total	488,629,868	316,752,303

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

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Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 15**

Description	Amount
Earnings in Subsidiaries	23,128,580
Total	23,128,580

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings — **Statement: 16**

Description	Amount
Prior Period Adjustment & Rounding	4,805
Total	4,805

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Tax Year 2011

EIN [redacted]

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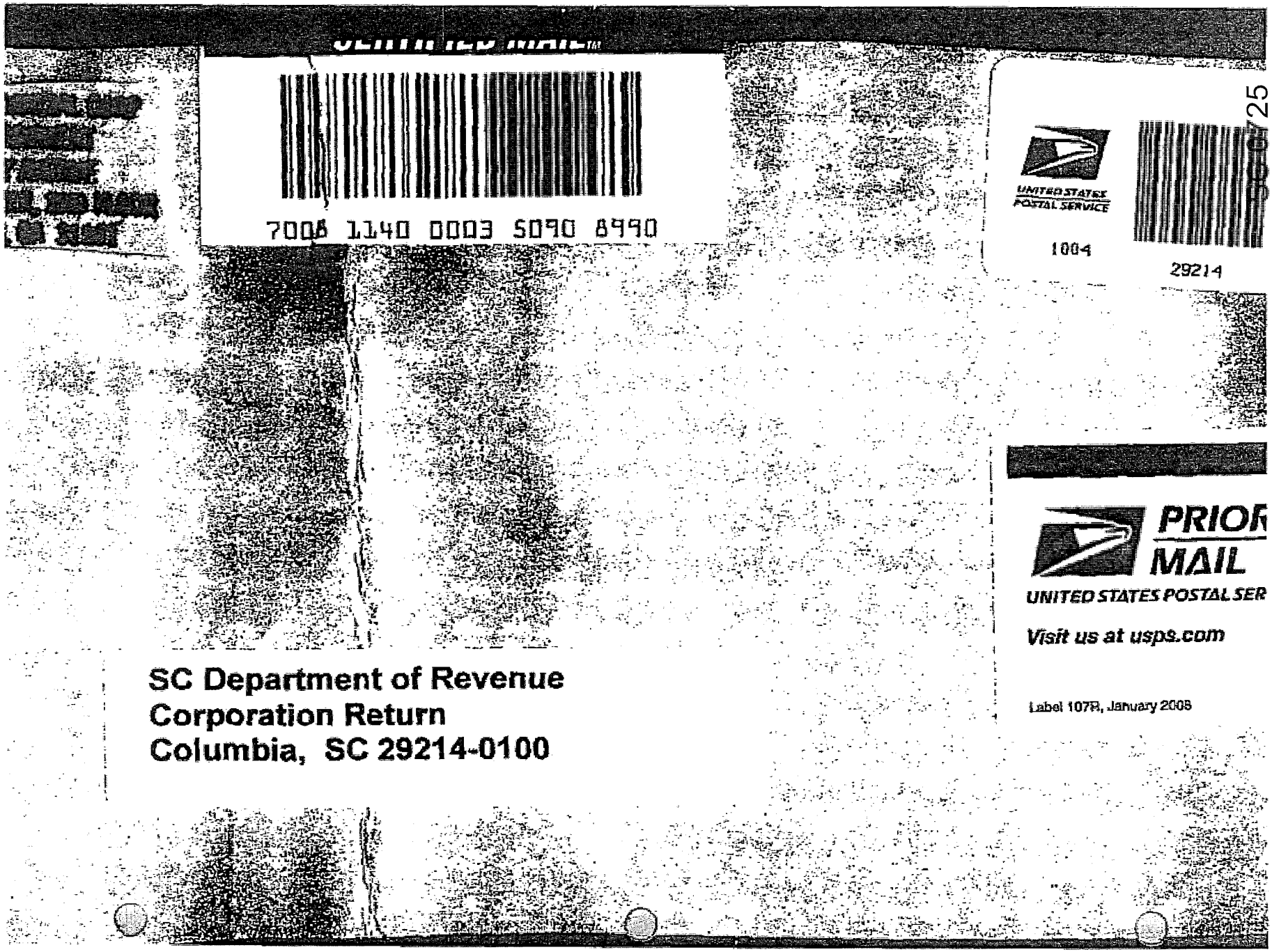
Statement: 17

Form 4797, Page 1, Part II, Line 10, Ordinary gains and losses - held 1 year or less

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
1	Various Assets	Various	Various	14,990	11,722,372	12,759,303	(991,941)
2	Partnership Gain	Various	Various	203,039			203,039
3	Security Gain	Various	Various	1,995,779,314		1,920,272,787	75,506,527
4	Loans Loss	Various	Various	333,184,994		335,192,592	(2,007,598)
5	OREO Loss	Various	Various	146,599,924		158,669,100	(12,069,176)
Total				2,475,812,261	11,722,372	2,426,893,782	60,640,851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SC Department of Revenue
Corporation Return
Columbia, SC 29214-0100

1154

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

BUSINESS Batch Cover Sheet

C-311
(Rev. 06/12/08)
6263

KEYENTRY	NON TAX ZERO	NORMAL	07/18/2013
Batch Source	Batch Type	Priority	Recd Date

430220	07/18/2013	NO
Batch #	Batch Date	Secondary Document?

1
DLN Count

[redacted]
Beginning DLN

[redacted]
Ending DLN

Trans Code:	PN	Form ID:	3089 SC1101B
Reason Code:	18	Program Code:	
Timely Indicator:	C	Checks S/M:	
Field Code:		Attachments:	NO
Tax Year:		SPECIAL CODE	

Form Name

Income Form Type	Income Audit Type	Property Trans Code	Property Reason Code

Batch Comments: _____

Batch Routing: _____

Attention: _____

Missing DLN's: _____

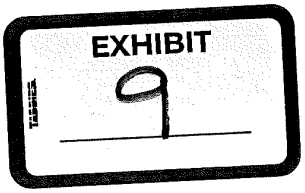
Created By:	Date/Time:	Entered By:	Verified By:
BEVERLY CROUCH	07/18/2013 7:32AM		

62631015

SC 0726

2011 – 2nd Amended Form SC 1101B – Synovus

(signed 12-20-13)



SC 0727

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return **SC 1101 B**
Columbia, SC 29214-0100 (Rev. 7/25/11) 3089

TAXPAYER ID INFORMATION

SC FILE # 0-0 200810202

Attach complete copy of Federal Return

If Final Return, Indicate Whether: Merged ☐
Reorganized ☐ Dissolved ☐ Withdrawn ☐

County or Counties in SC Where Property is Located:

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME FOR THE PERIOD ENDING 12/31/2011

FEIN [redacted]

2nd AMENDED

14-0101

SYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

Change of: ☐ Address ☐ Accounting Period ☒ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Buchs Telephone Number: (706) 644-3121

Date organized December 24, 1900 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1.	Federal Taxable Income per federal tax return . . . 44025888 . . . ▶ **S Corporations, see General Information in instructions.**	1.	-54,680,857
2.	Net Adjustment from line 19, Schedule A and B	2.	78,852,611
3.	Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	24,171,754
4.	If Multi-state Bank, enter amount from line 8, Schedule D; otherwise enter amount from line 3 ▶ *** Line 4 Must Be Completed By All Taxpayers.**	4.	2,577,773
5.	Tax (multiply line 4 by .045 (4.5%)	5.	116,000
6.	Non Refundable Credits Taken This year from SC 1120-TC.	6.	116,000
7.	Balance of Tax (line 5 less line 6)	7.	NONE
8.	Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8.	0
9.	Balance of Tax Due (line 7 less line 8) ▶	9.	NONE
10.	Penalty for Underpayment of Estimated Tax (See instructions)	10.	0
11.	**Total Tax** and Penalty Due (add lines 9 and 10) **BALANCE DUE**	11.	NONE
12.	Overpayment (line 8 less line 7) NONE To be applied as follows: (a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Please Sign Here — James L. Buchs — 12/20/2013 — VP Director of Tax
Signature of officer — Date — Title

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only — Preparer Printed Name | Check if self-employed ☐ | Preparer telephone number | Preparer signature | PTIN or FEIN | Firm's name (or yours if self-employed) and address | ZIP Code

F 09/15/2011

30891022

SC 0728

South Carolina Bank Tax Return - Form SC 1101B
As of YE: 12/31/2011 - 2nd **AMENDED**
Charitable Contribution Limitation

		[redacted] Synovus Bank
Yr. 2011	Generated	1,877,136
	Utilized	0
Charitable Contribution C/F		1,877,136
Federal Taxable Income/(Loss) with CC		(56,557,993)
Charitable Contribution Disallowed on Fed Pro-forma		1,877,136
Federal Taxable Income/(Loss) on Form SC - 1120		(54,680,857)

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1.	6,635,207	
2.		2.		
3.		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,828,158	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	8,216,551	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other items	-49,715,746	9.	-26,035,830

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.		
11.	Other income subject to tax not on books this year See Stmt 3	11.	-8,389,417	
12.		12.		
13.		13.		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14.	11,909,386	
15.	Depreciation	15.	22,508,778	
16.	Contributions carryover	16.	1,877,136	
17.	Travel and entertainment	17.	670,864	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other items	-133,465,188	18.	-104,888,441
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B.		19.	78,852,611

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible pers. prop.	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	24,171,754
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	24,171,754
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	2,577,773
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	2,577,773

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3. Ratio
1. Total Gross Receipts	149,880,078	1,405,422,590	
2. Less: Exclusion	<	>	>
3. Gross Receipts (for ratio)	149,880,078	1,405,422,590	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.6644 %

1120 F 09/12/2011

30892020

SC 0730

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/26/11)
3370

NAME OF CORPORATION: SYNOVUS BANK

FEIN: [redacted]

SC FILE #: 0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	5. 021	1,097,671	133,058	58,000		1,172,729
6. Textiles Rehabilitation	6. 023	2,658,136	392,529	58,000		2,992,665
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		3,755,807	525,587	116,000		4,165,394

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.	1.					
2.	2.					
3.	3.					
4.	4.					
5.	5.					
6.	6.					
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH. TC-21
(9/8/03)
3380
20 11

Name As Shown On Tax Return: SYNOVUS BANK

SS No. or Fed. EI No.: [redacted]

1.	Amount of qualified rehabilitation expenditures deducted on federal return per IRC Section 47 for a structure located in SC	6,652,900
2.	Enter 10% of Line 1	665,290
3.	Enter 20% of line 2. This is your current year credit (See Instructions)	133,058
4.	Allowable credit cannot exceed current year tax liability Enter this amount on the appropriate tax credit schedule	58,000
5.	Subtract line 4 from line 3. This is your credit carryover to future years	75,058

INSTRUCTIONS

LINE 1:
The South Carolina Historic Rehabilitation Incentives Act provides for a nonrefundable income tax credit. The credit is for taxable years beginning after 2002, for property placed in service after June 30, 2003. The Rehabilitation project must meet all requirements for the Federal 20% income tax credit. Federal expenditures for an income producing certified historic structure are reported on SC SCH. TC-21. Rehabilitation expenditures for "certified historic residential structures" that are owner occupied are reported on SC SCH. TC-22.

Enter the amount of expenditures that qualify for the federal credit from your federal tax return for a certified rehabilitation of an historic structure located in South Carolina. The taxpayer must attach to his South Carolina income tax return a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed.

The terms "taxpayer," "qualified rehabilitation expenditures," and "certified historic structure" have the same meaning as provided in Internal Revenue Code Section 47 and the applicable treasury regulations.

LINE 2:
The credit on line 2 is equal to 10% of the qualified rehabilitation expenditures for a certified historic structure located in South Carolina that qualify for the federal rehabilitation credit provided in Internal Revenue Code Section 47.

LINE 3:
The credit is claimed in equal installments over a 5-year period beginning with the year that the property is placed in service. Enter 20% of line 2 on line 3.

LINE 4:
Allowable credit cannot exceed the current year tax liability.

LINE 5:
Any unused credit from the current year may be carried forward for the succeeding 5 years. After five years, the credit expires.

Visit our website at **www.sctax.org** for more information on tax credits. More information on the South Carolina Historic Rehabilitation Incentives Act may be found at **www.state.sc.us/scdah**

SC 0732

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH.TC-23
(Rev. 9/23/10)
3386
20 11

Name As Shown On Tax Return: SYNOVUS BANK

SSN or FEIN: [redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions ..... 1. $ _____

2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year ..... 2. $ _____

3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount ..... 3. $ 392,529

4. Enter the amount carried forward from previous tax years ..... 4. $ 2,658,136

5. Add lines 3 and 4 ..... 5. $ 3,050,665

6. Enter your current year tax liability ..... 6. $ 116,000

7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 58,000

8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule ..... 8. $ 58,000

9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 2,992,665

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility **placed in service after December 31, 2007** may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer **acquired the textile mill site after December 31, 2007** (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) If actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

33861022

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

12/19/2013 3:30:43 PM

Statement: 1

Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,316,387
2	Life Insurance Death Benefit	511,287
3	Corporate Dividend	484
Total		8,828,158

Statement: 2

Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	(3,931,819)
2	Partnership Income	(925,411)
3	Gain/(Loss) on Sale of Fixed Assets	(44,939,846)
4	Dividend Paid from RSA	(77)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	30,141
7	Deduction for Unused Qzab Credit	68,600
8	Amortization of Goodwill & other Intang	175,800
Total		(49,520,363)

Statement: 3

Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Security Gain/Loss on Transaction	(993,642)
2	SFAS 91 Unearned Fees	5,372,502
3	Credit Life Insurance	(11,613)
4	Treasury Note Accretion	302,326
5	Capitalized Lease Income	(19,914,919)
6	Write Up/Write Down of Investment	6,206,909
7	Accrued Interest on Loans	378,462
8	Income From Natured Securities	270,558
Total		(8,389,417)

Statement: 4

Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	9,122
2	Preference Interest	46,115
3	Prepaid Expenses	(2,428,798)
4	RSA Award Expense	4,135,878
5	Stock Option Expense	(136,686)
6	Business Gifts Over $25	44,139
7	Deferred Compensation-Employee	49,139
8	Tax Penalties & Regulatory Fines	73,688
9	Deferred Expenses	5,389,528
10	Excess Pension Plan Adjustment	42,299
11	Self-Insured Salary Continuation Coverag	83,473
12	Loan Loss Reserve Adjustment	(157,489,879)
13	Lobbying Expenses	156,796
14	Leasehold Rental	1,048,149

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

12/19/2013 3:30:43 PM

Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
15	Pension Plan Adjustment	256,642
16	OREO Charge-offs	(3,999,349)
17	Post-Retirement Benefits - SFAS 106	11,670,507
18	Accrued Bonus	1,707,835
19	Self-Insured Workers Comp	813,652
20	Amortization of Purchase Accounting Adj	3,521,795
21	TARP Disallowed Salary	431,162
22	Nondeductible Club Dues	22,531
23	Amortization of Deposit Base Premium	(129,724)
24	Fixed Asset Valuation	106,332
25	Life Insurance Premiums	676,601
26	Deferred Contributions	53,955
27	EE Credits	23,508
28	Computer Software Development	356,402
Total		(133,465,188)

Synovus Bank
Form SC 1101 B - South Carolina NOL Carryforward Calculation
As of YE: 12/31/2011 - 2nd Amended
NOL After Apportionment Carryover
AMENDED

		[redacted] Synovus Bank	(B) [redacted] Synovus Bank (FKA) Columbus Bank and Trust Company	(A) [redacted] The National Bank of South Carolina
Yr 2009	Generated	159,286,694	1,781,657	157,505,037
	Amended	0	0	
	Utilized	0	0	0
Yr 2010	Generated	231,764,296	85,958,292	145,806,004
	Amended	0	0	0
	Utilized	0	0	0
Yr 2011	Generated	0	0	0
	Amended - 1st	0	0	0
	Amended - 2nd	0	0	0
	Utilized	0	0	0
NOL cf		391,050,990	87,739,949	303,311,041

(A) The National Bank of South Carolina (FEIN [redacted]) merged with and into Synovus Bank (FEIN [redacted], fka: Columbus Bank and Trust Company) on June 1, 2010.

(B) Columbus Bank and Trust Company (FEIN [redacted]) changed its legal business name to Synovus Bank on June 1, 2010.

SC 0736

Form **1120X**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Amended U.S. Corporation Income Tax Return

OMB No. 1545-0132
For tax year ending ▶ 12/2011
(Enter month and year.)

Please Type or Print

Name: SYNOVUS BANK
Employer identification number: [redacted]

Number, street, and room or suite no. (If a P.O. box, see instructions.): 1148 Broadway

PROFORMA

City or town, state, and ZIP code: Columbus GA 31901
Telephone number (optional):

Enter name and address used on original return (if same as above, write "Same.")

Internal Revenue Service Center where original return was filed ▶

Fill in applicable items and use Part II on page 2 to explain any changes

Part I Income and Deductions (see instructions)		(a) As originally reported or as previously adjusted	(b) Net change - increase or (decrease) - explain in Part II	(c) Correct amount
1 Total income	1	1,558,698,298	195,383	1,558,893,681
2 Total deductions	2	1,615,451,190	0	1,615,451,190
3 Taxable income. Subtract line 2 from line 1	3	-56,752,892	195,383	-56,557,509
4 Total tax	4		0	
Payments and Credits (see instructions)				
5 a Overpayment in prior year allowed as a credit	5a		0	
b Estimated tax payments	5b		0	
c Refund applied for on Form 4466	5c		0	
d Subtract line 5c from the sum of lines 5a and 5b	5d	0	0	0
e Tax deposited with Form 7004	5e		0	
f Credit from Form 2439	5f		0	
g Credit for federal tax on fuels and other refundable credits	5g		0	
6 Tax deposited or paid with (or after) the filing of the original return	6			
7 Add lines 5d through 6, column (c)	7			0
8 Overpayment, if any, as shown on original return or as later adjusted	8			
9 Subtract line 8 from line 7	9			0
Tax Due or Overpayment (see instructions)				
10 **Tax due.** Subtract line 9 from line 4, column (c). If paying by check, make it payable to the "United States Treasury" ▶	10			NONE
11 **Overpayment.** Subtract line 4, column (c), from line 9 ▶	11			NONE
12 Enter the amount of line 11 you want: Credited to Estimated tax ▶ Refunded ▶	12			

Sign Here

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

▶ Signature of officer | Date | ▶ Title: Group Exec-Tax

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see instructions.

Form **1120X** (Rev. 1-2011)

JXB F(11) 03/14/2011

SC 0737

SYNCVUS BANK [redacted]

Part II Explanation of Changes to Items in Part I (Enter the line number from page 1 for the items you are changing, and give the reason for each change. Show any computation in detail. Also, see **What To Attach** in the instructions.)

If the change is due to a net operating loss carryback, a capital loss carryback, or a general business credit carryback, see **Carryback Claims** in the instructions, and check here . . . . . ▶ ☐

For Tax Year Ending: 12/2011

See Stmt 1

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

12/18/2013 8:24:19 AM

12/2011

Statement: 1

Form 1120X, Page 2 Explanation of changes detail

Row ID	Line number	Explanation of Change
1	10	Other income is being increased to properly reflect ordinary income activity on Schedule K-1 for the year.

1168

SC 0739

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2011 or tax year beginning _____, ending _____

▶ See separate instructions.

OMB No. 1545-0123

2011

Check if: Consolidated return (attach Form 851) ☐ | Life/nonlife consolidated return ☐ | 2 Personal holding co. (attach Sch. PH) ☐ | 3 Personal service corp. (see instr) ☐ | 4 Schedule M-3 attached ☒

TYPE OR PRINT

Name: SYNOVUS BANK **AMENDED**

Number, street, and room or suite no. If a P.O. box, see instructions: 1148 Broadway **PROFORMA**

City or town, state, and ZIP code: Columbus GA 31901

B Employer identification number: [redacted]

C Date incorporated: 12/24/1900

D Total assets (see instructions): $ 29,419,772,011

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

Income	1a	Merchant card and third-party payments. For 2011, enter -0-	1a: 0	1a: 0
	1b	Gross receipts or sales not reported on line 1a (see instructions)	1b:	
	1c	Total. Add lines 1a and 1b	1c:	
	1d	Returns and allowances plus any other adjustments (see instructions)	1d:	
	1e	Subtract line 1d from line 1c		1e: 0
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)		2: 0
	3	Gross profit. Subtract line 2 from line 1e		3: 0
	4	Dividends (Schedule C, line 19)		4: 886,557
	5	Interest See Stmt 2		5: 1,057,026,891
	6	Gross rents		6: 5,934,382
	7	Gross royalties		7:
	8	Capital gain net income (attach Schedule D (Form 1120))		8: 604,139
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9: 103,424,067
	10	Other income (see instructions - attach schedule) See Stmt 3		10: 391,017,645
	11	Total income. Add lines 3 through 10 ▶		11: 1,558,893,581
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) ▶		12: 2,370,713
	13	Salaries and wages (less employment credits)		13: 285,991,258
	14	Repairs and maintenance		14: 26,693,722
	15	Bad debts		15: 528,529,389
	16	Rents See Stmt 4		16: 34,476,550
	17	Taxes and licenses See Stmt 5		17: 26,930,364
	18	Interest See Stmt 6		18: 183,540,278
	19	Charitable contributions		19: 1,877,136
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20: 18,723,884
	21	Depletion		21:
	22	Advertising		22: 5,215,396
	23	Pension, profit-sharing, etc., plans		23: 6,090,207
	24	Employee benefit programs		24: 5,334,271
	25	Domestic production activities deduction (attach Form 8903)		25:
	26	Other deductions (attach schedule) See Stmt 7		26: 489,678,022
	27	Total deductions. Add lines 12 through 26 ▶		27: 1,615,451,190
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28: -56,557,509
	29a	Net operating loss deduction (see instructions)	29a:	
	29b	Special deductions (Schedule C, line 20)	29b: 484	
	29c	Add lines 29a and 29b		29c: 484
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)		30: -56,557,993
	31	Total tax (Schedule J, Part I, line 11)		31:
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32:
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		33:
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34:
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35:
	36	Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ Refunded ▶		36:

Sign Here

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

Signature of officer _____ Date _____ ▶ Group Exec-Tax Title

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

Paid Preparer Use Only

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

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no

For Paperwork Reduction Act Notice, see separate instructions. JXB F 12/08/2011 Form 1120 (2011)

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Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	692	70	484
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			484
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends See Stmt 8	885,865		
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	886,557		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			484

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐			
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐		2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method - income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions - attach schedule)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II - Payments and Refundable Credits

12	2010 overpayment credited to 2011		12	
13	2011 estimated tax payments		13	
14	2011 refund applied for on Form 4466		14	( )
15	Combine lines 12, 13, and 14		15	
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	Total payments. Add lines 15, 16, and 17		18	
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 3800, line 17c and Form 8827, line 8c	19c		
d	Other (attach schedule - see instructions)	19d		
20	Total credits. Add lines 19a through 19d		20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ [redacted]		
b	Business activity ▶ Banking		
c	Product or service ▶ Banking		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation ▶ Synovus Financial Corp [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

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Schedule K Other Information continued (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instrs. If "Yes," complete (i) through (iv) below.	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
BOP Mortgage Investment Corporation	[redacted]	US	100.0000%

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below.	X	

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
See Stmt 9			

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶$ 6,635,207		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶$		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶$		X
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?	X	
	If "Yes," did or will the corporation file all required Forms 1099?	X	

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		3,485,555,542		2,063,197,694
2 a Trade notes and accounts receivable	20,456,491,311		18,952,443,924	
b Less allowance for bad debts	(695,243,069)	19,761,248,242	(527,560,931)	18,424,882,993
3 Inventories				
4 U.S. government obligations		1,144,343,091		715,913,815
5 Tax-exempt securities (see instructions)		50,342,561		25,317,805
6 Other current assets (attach schedule) See Stmt 10		302,645,780		243,832,405
7 Loans to shareholders				
8 Mortgage and real estate loans		816,228,310		845,225,384
9 Other investments (attach schedule) See Stmt 11		5,072,980,833		6,139,693,967
10 a Buildings and other depreciable assets	762,012,916		720,793,370	
b Less accumulated depreciation	(371,415,857)	390,597,059	(370,716,301)	350,077,069
11 a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		139,864,191		126,844,217
13 a Intangible assets (amortizable only)	135,427,461		139,123,628	
b Less accumulated amortization	(114,111,553)	21,315,908	(125,329,945)	13,793,683
14 Other assets (attach schedule) See Stmt 12		459,301,344		470,992,979
15 Total assets		31,644,422,869		29,419,772,011
Liabilities and Shareholders' Equity				
16 Accounts payable		24,234,331,498		22,256,648,920
17 Mortgages, notes, bonds payable in less than 1 year See Stmt 13		3,843,560,352		3,728,109,965
18 Other current liabilities (attach schedule) See Stmt 14		98,311,160		120,245,219
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 yr or more		0		0
21 Other liabilities (attach schedule) See Stmt 15		488,629,868		316,752,303
22 Capital stock: a Preferred stock				
b Common stock	68,912,055	68,912,055	68,912,055	68,912,055
23 Additional paid-in capital		3,969,977,692		3,941,106,292
24 Retained earnings - Appropriated (attach schedule)		0		0
25 Retained earnings - Unappropriated		-1,059,299,756		-1,012,003,743
26 Adjustments to shareholders' equity (attach schedule)		0		0
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		31,644,422,869		29,419,772,011

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

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

1	Net income (loss) per books	24,172,238	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	11,909,386		Tax-exempt interest $ 6,635,207	
3	Excess of capital losses over capital gains			See Stmt 18 8,828,158	15,463,365
4	Income subject to tax not recorded on books this year (itemize): See Stmt 16	-8,389,417	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation $ 8,216,551	
	a Depreciation $ 22,508,778			b Charitable contributions $	
	b Charitable contributions $				
	c Travel and entertainment $ 670,864				
	Employment credits 23,508			See Stmt 19 -49,715,746	-41,499,195
	See Stmt 17 -133,488,696	-110,285,546	9	Add lines 7 and 8	-26,035,830
6	Add lines 1 through 5	-82,593,339	10	Income (page 1, line 28) - line 6 less line 9	-56,557,509

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

1	Balance at beginning of year	-1,059,299,756	5	Distributions: a Cash	
2	Net income (loss) per books	24,172,238		b Stock	
3	Other increases (itemize): See Stmt 20			c Property	
			6	Other decreases (itemize): See Stmt 21	4,805
		23,128,580	7	Add lines 5 and 6	4,805
4	Add lines 1, 2, and 3	-1,011,998,938	8	Balance at end of year (line 4 less line 7)	-1,012,003,743

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Form 1120, Page 1, Line 5, Interest income — **Statement: 2**

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	678,292
Interest on Fed Funds Sold	117,319
Interest On Investment	1,254,748
Loans & Other Interest	931,799,502
Matured Securities	337,242
Mortgage Backed Security Interest	83,073,086
Other Agencies Int.	5,953,757
U.S. Government Interest Income	15,329,237
Total	1,057,026,891

Form 1120, Page 1, Line 10, Other income not included elsewhere — **Statement: 3**

Description	Amount
Audit Fees	3,895,840
Brokerage Revenue	17,932,434
Credit Card Fees	37,668,596
Credit Card Loan Processing Revenue	5,695,007
Credit Life Fees	14,055
Data Processing Revenue	33,166,123
Data Processing Revenue- I/C	50,086,402
Deposit Service Charges	78,770,184
FAS 91 Loan Fees	5,372,502
Gain on the Sale of OREO	6,807,367
Gain or Loss on Securities	6,359
Insurance Revenue	197,667
Investment Income	1,043,205
Management Fees	83,378,360
Miscellaneous Income	19,677,809
Mortgage Service Fees	678,540
Other Fees	14,871,935
Other service Charges	9,156,586
Partnership Flow-through	670,599
Repossession and Recovery	1,383,577
Safe Deposit Box Fees	2,346,324
Service Charges on Loans	17,317,054
Trust Service Fees	881,120
Total	391,017,645

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Form 1120, Page 1, Line 16, Rent expense — Statement: 4

Description	Amount
Equipment Rentals	4,999,517
Facility Rentals	29,477,033
Total	34,476,550

Form 1120, Page 1, Line 17, Taxes and licenses, State income tax expense — Statement: 5

Description	Amount
Alabama Franchise Tax	670,417
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	45,827
Employment Taxes	19,324,281
Gross Receipts Tax	9,081
Other State Taxes	2,768,708
Personal Property Tax	1,203,412
Real Estate Taxes	6,374,797
Subtotal	30,396,523
State income tax expense	(3,466,159)
Total	26,930,364

Form 1120, Page 1, Line 18, Interest expense — Statement: 6

Description	Amount
Interest Expense On Deposits	173,868,275
Interest on Fed Funds Purchased	1,051,221
Interest On Notes Payable	8,620,782
Total	183,540,278

Form 1120, Page 1, Line 26, Other deductions not included elsewhere — Statement: 7

Description	Amount
Non Deductible Core Deposit Premium	1,727,993
Accounting and Exam Fees	7,671,668
Amortization of Organizational Exp (Sec. 248)	30,141
Amortization of Premium on Credit Card Acq	175,800
Amortization of Software	5,153,106
Amortization of Start-up Expenditures (Sec.195)	2,249

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Building and Auto Insurance	633,686
Business Development Expense	4,796,318
Consulting Fees	11,315,674
Core Deposit Premium- Deductible	1,861,847
Cost Allocation	978,390
Credit Fees	614,811
Deposit Account Fee Expense	1,049,811
Directors' Fees	3,805,004
DP Operating Expenses	31,864,127
DP Operating Expenses- I/C	90,781,637
Express & Freight	4,508,302
FDIC Insurance	56,532,874
Insurance And Bonds	11,474,610
Investment Expense	46,552
Legal Fees	24,401,060
Loan Origination Overhead	23,217,681
Loss on the Sale of OREO	7,017,345
Management Fees	72,302,780
Meals and Entertainment- deductible portion	651,667
Other Expenses	(1,790,123)
Over and Short	57,534
Postage & Freight	9,235,659
Profit and Loss	3,209,733
Repo and Recovery	82,976,861
Safekeeping	204,278
Small Equipment	401,816
Stationery & Printing	4,535,663
Subscriptions & Dues	3,621,387
Telephone & Communication	11,276,061
Training & Education	1,118,206
Travel & Lodging	3,707,080
Utilities	8,377,434
VISA Lawsuit Settlement Expense	131,300
Total	489,678,022

Statement: 8

Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		885,865
Total			885,865

Statement: 9

Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir

Row ID	Name of Entity	EIN	If 'Applied For' or 'FOREIGN'	Country of Organization	Percentage Owned in Voting Stock
1	Callier Forest LP	[redacted]		US	99.9800000%
2	Synovus Callier Forest LLC			US	99.9900000%
3	Union Hill Apartments Ltd			US	99.9800000%
4	Synovus Union Hill LLC			US	99.9900000%
5	Aspenwood Square Apartments LP			US	99.9900000%
6	The Pointe Apartments LTD			US	99.9900000%
7	Summit South Mall Apartments LTD			US	99.9900000%
8	CB&T State Tax Credit Fund LLC			US	99.9900000%
9	Tall Pines Apartments LTD			US	99.9000000%
10	Boston Capital Columbus Tax Credit Fund A Limited Partnershi			US	99.0000000%
11	CB&T Housing Fund Investor LLC			US	99.9900000%
12	Franklin Apartments II LP			US	99.0000000%
13	Burger-Phillips Bldg Inc			US	99.9900000%
14	Heritage 1901 Redevelopment LLC			US	99.9900000%
15	Orchid LLC			US	40.0000000%
16	Sterling Place LLC			US	50.0000000%
17	Azalea Park Partners LP CO Franklin Capital Corp			US	49.9900000%
18	Monaghan Hill LLC			US	99.9900000%
19	Main Gervais LLC			US	25.0000000%
20	West End Redevelopment Partnership LP			US	20.0000000%
21	Pine Cone Apartments			US	99.0000000%

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Form 1120, Page 5, Schedule L, Line 6, Other current assets — Statement: 10

Description	Beginning Amount	Ending Amount
Accrued Interest Receivable	95,625,111	80,919,666
Deferred Tax Assets- Current	13,296,484	1,119,204
Miscellaneous Receivables	48,114,934	67,669,152
Prepaid Assets	139,792,525	83,075,435
Prepaid Insurance	5,816,726	8,003,046
Prepaid Insurance- VEBA	0	3,045,902
Total	302,645,780	243,832,405

Form 1120, Page 5, Schedule L, Line 9, Other investments — Statement: 11

Description	Beginning Amount	Ending Amount
Federal Funds Sold	2,210,486,267	2,590,755,612
Investment In Subsidiaries	484,109,644	478,554,325
Investment in Unconsolidated Affiliates	28,371,757	26,178,822
Mortgage Backed Security Investments	2,119,276,339	2,939,259,587
Other Investments	217,499,221	94,562,909
Time Deposits With Banks	13,237,605	10,382,712
Total	5,072,980,833	6,139,693,967

Form 1120, Page 5, Schedule L, Line 14, Other assets — Statement: 12

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	247,453,352	254,745,978
Transfer of Assets	(702,134)	(821,749)
Customer Liability for Bank Accept	579,298	1,602,108
Deferred Tax Assets- Non Current	1,225,794	1,124,236
Dividend Receivables	12,453,772	19,940,996
Goodwill- Non Amortizable	(1)	0
Miscellaneous Assets	50,557,926	49,117,040
Other Real Estate Owned	147,733,337	145,284,370
Total	459,301,344	470,992,979

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Form 1120, Page 5, Schedule L, Line 17, Mortgages, notes, bonds payable in less than 1 year — Statement: 13

Description	Beginning Amount	Ending Amount
Notes Payable	3,843,560,352	3,728,109,965
Total	3,843,560,352	3,728,109,965

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities — Statement: 14

Description	Beginning Amount	Ending Amount
Accrued 401(K)	26,307	0
Accrued Bonuses	632,139	2,933,124
Accrued Interest Expense	43,102,015	26,773,968
Accrued Money Purchase	2,838,597	2,395,714
FAS106	(7,091,502)	4,579,005
Miscellaneous Account Payables	3,558,299	13,954,822
Other Accrued Expense	53,512,260	63,622,786
Reserve for Federal Taxes	381,733	3,679,643
Reserve for State Taxes	152,126	2,182,715
Tax Payable- Payroll	38,401	(1,196)
Tax Payable- Property	1,049,131	49,291
Tax Payable- Sales	0	76,347
Taxes Payable- Others	111,654	0
Total	98,311,160	120,246,219

Form 1120, Page 5, Schedule L, Line 21, Other liabilities — Statement: 15

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	2,557,535	4,560,508
Other Liabilities	486,072,333	312,191,796
Reserve for Federal Taxes- Deferred	0	(1)
Total	488,629,868	316,752,303

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Form 1120, Page 5, Schedule M-1, Line 4, Income taxable on return, not on books — **Statement: 16**

Description	Amount
ACCRUED INTEREST ON LOANS	378,462
SFAS 91 UNEARNED FEES	5,372,502
CREDIT LIFE INSURANCE	(11,613)
WRITE UP/WRITE DOWN OF INVESTMENT	6,206,909
CAPITALIZED LEASE INCOME	(19,914,919)
INCOME FROM MATURED SECURITIES	270,558
Security Gain / Loss on Transaction	(993,642)
TREASURY NOTE ACCRETION	302,326
Total	(8,389,417)

Form 1120, Page 5, Schedule M-1, Line 5, Expense on books, not deductible on return-Other — **Statement: 17**

Description	Amount
POST-RETIREMENT BENEFITS - SFAS 106	11,670,507
ACCRUED BONUS	1,707,835
AMORTIZATION OF PURCHASE ACCOUNTING ADJU	3,521,795
NONDEDUCTIBLE CLUB DUES	22,531
DEFERRED CONTRIBUTIONS	53,955
DEFERRED COMPENSATION - EMPLOYEE	49,139
DEFERRED EXPENSES	5,389,528
AMORTIZATION OF DEPOSIT BASE PREMIUM	(129,724)
PREFERENCE INTEREST	46,115
FIXED ASSET VALUATION	106,332
LEASEHOLD RENTAL	1,048,149
LOAN LOSS RESERVE ADJUSTMENT	(157,489,879)
LOBBYING EXPENSES	156,796
BUSINESS GIFTS OVER $25	44,139
LIFE INSURANCE PREMIUMS	676,601
MISCELLANEOUS NON-DEDUCTIBLE EXPENSE	9,122
OREO CHARGE-OFFS	(3,999,349)
PREPAID EXPENSES	(2,428,798)
RSA AWARD EXPENSE	4,135,878
SELF-INSURED SALARY CONTINUATION COVERAGE	83,473
SELF-INSURED WORKERS COMPENSATION	813,652
STOCK OPTION EXP.	(136,686)
COMPUTER SOFTWARE DEVELOPMENT	356,402
Pension Plan Adjustment	256,642
Excess Pension Plan Adjustment	42,299
TARP DISALLOWED SALARY	431,162

SYNOVUS BANK
Tax Year 2011

EIN: [redacted]
12/18/2013 8:24:35 AM

TAX PENALTIES & REGULATORY FINES	73,688
Total	(133,488,696)

Form 1120, Page 5, Schedule M-1, Line 7, Income on books, not taxable on return-Other — **Statement: 18**

Description	Amount
CORPORATE DIVIDEND	484
CASH SURRENDER VALUE INSURANCE INCOME	8,316,387
LIFE INSURANCE DEATH BENEFIT	511,287
Total	8,828,158

Form 1120, Page 5, Schedule M-1, Line 8, Expense deducted on return, not on books-Other — **Statement: 19**

Description	Amount
AMORT OF START UP COST (SEC. 195)	2,249
AMORTIZATION OF GOODWILL & OTHER INTANG.	175,800
AMORT. OF ORGANIZATIONAL EXP (SEC.248)	30,141
DIVIDEND PAID FROM RSA	(77)
GAIN/(LOSS) ON SALE OF FIXED ASSETS	(44,939,846)
PARTNERSHIP INCOME / (LOSS)	(1,120,794)
Deduction for unused QZAB Credit	68,600
STATE INCOME TAX EXPENSE	(3,931,819)
Total	(49,715,746)

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 20**

Description	Amount
Earnings in Subsidiaries	23,128,580
Total	23,128,580

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings — **Statement: 21**

Description	Amount
Prior Period Adjustment & Rounding	4,805
Total	4,805

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

12/18/2013 8:24:35 AM

COPY

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return
Columbia, SC 29214-0100

SC 1101 B
(Rev. 7/25/11) 3089

TAXPAYER ID INFORMATION

SC FILE # 0-0

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME FOR THE PERIOD ENDING 12/31/2011

FEIN [redacted] 1ST AS FILED **AMENDED**

SYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

Attach complete copy of Federal Return

If Final Return, indicate Whether: Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn ☐
County or Counties in SC Where Property is Located.

14-0101

DO NOT PROCESS

Change of: ☐ Address ☐ Accounting Period ☒ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Buchs Telephone Number: (706) 644-3121

Date organized December 24, 1900 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC: November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1. Federal Taxable Income per federal tax return ... **AMENDED** ... ▶ 1.	1.	-54,876,240
S Corporations, see General Information in Instructions.		
2. Net Adjustment from line 19, Schedule A and B	2.	79,047,994
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	24,171,754
4. If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3 ▶ 4.	4.	2,577,773
* Line 4 Must Be Completed By All Taxpayers.		
5. Tax (multiply line 4 by .045 (4.5%)	5.	116,000
6. Non Refundable Credits Taken This year from SC 1120-TC.	6.	116,000
7. Balance of Tax (line 5 less line 6)	7.	NONE
8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8.	0
9. Balance of Tax Due (line 7 less line 8) ▶ 9.	9.	NONE
10. Penalty for Underpayment of Estimated Tax (See Instructions)	10.	0
11. Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE 11.	11.	NONE
12. Overpayment (line 8 less line 7) NONE To be applied as follows:		
(a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Please Sign Here — James R. Buchs (Signature of officer) — 6/27/2013 (Date) — VP Director of Tax (Title)

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only — Preparer Printed Name | Check if self-employed ☐ | Preparer telephone number | Preparer signature | PTIN or FEIN | ZIP Code | Firm's name (or yours if self-employed) and address

F 09/15/2011

30891022

SC 0754

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1.	6,635,207	
2.		2.		
3.		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,828,158	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	8,216,551	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other items	-49,520,363	9.	-25,840,447

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.		
11.	Other income subject to tax not on books this year See Stmt 3	11.	-8,389,417	
12.		12.		
13.		13.		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14.	11,909,386	
15.	Depreciation	15.	22,508,778	
16.	Contributions carryover	16.	1,877,136	
17.	Travel and entertainment	17.	670,864	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other items	-133,465,188	18.	-104,888,441
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B.		19.	79,047,994

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible pers. prop.	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	24,171,754
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	24,171,754
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	2,577,773
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	2,577,773

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1 In SC	2 Total Everywhere	3 Ratio
1. Total Gross Receipts	149,880,078	1,405,422,590	
2. Less: Exclusion			
3. Gross Receipts (for ratio)	149,880,078	1,405,422,590	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.6644 %

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR CHILD CARE PROGRAM

Attach this form to your return.

SC SCH. TC 9
(Rev. 7/20/07)
3291
2011

Name
SYNOVUS BANK

SS or FED. EI Number
[redacted]

Address
1111 Bay Avenue Suite 200

Columbus GA 31901

PART I EXPENSES FOR ESTABLISHING A CHILD CARE PROGRAM

A. When you operate the program (Expenses include mortgage or lease payments.)

1.	Playground and classroom equipment	1.
2.	Kitchen appliances and cooking equipment	2.
3.	Real property and improvements	3.
4.	Donations to a nonprofit corporation in South Carolina that provides child care services to your employees. Provide donee information below.*	4.
5.	First Year organization and administration expenses (From section B, Line 1)	5.
6.	Other	6.
7.	Total for year	7. 0
8.	Prior year(s) expenses, if any	8.
9.	Total expenses (Add amounts on lines 7 and 8.)	9. 0
10.	For Limitation Calculation	10. $200,000
11.	Subtract the amount on line 8 from $200,000.	11. 200,000
12.	Enter lesser of the amounts on lines 7, 10 or 11.	12. 0
13.	Multiply the amount on line 12 by .50 (50%). Enter here and in Part III.	13. 0

B. When you make direct payments to licensed child facilities which you do not operate.

1.	First Year organization and administration expenses	1.

* Name of donee nonprofit corporation: _____

Federal Employer ID Number of donee: _____

Address: _____

_____

F(10) 11/19/09

32911026

SC 0756

SYNOVUS BANK

[redacted]

PART II ANNUAL EXPENSES OF OPERATING A CHILD CARE PROGRAM.

A. When you operate the program

1.	Salaries and wages	1.
2.	Supplies	2.
3.	Utilities	3.
4.	Other	4.
5.	Total for year	5. 0
6.	Multiply the amount on line 5 by .50 (50%).	6. 0
7.	Number of employees benefiting from the program	7.
8.	Multiply the number on line 7 by $3,000.00.	8. 0
9.	Enter the lesser of the amounts on lines 6 or 8. Enter here and in Part III.	9. 0

B. When you make direct payment to licensed child care facilities which you do not operate.

1.	Direct payments to licensed or registered independent child care facilities	1.
2.	Actual administrative expenses limited to 2% (two percent) of direct payments on line 1	2.
3.	Total for year	3. 0
4.	Multiply the amount on line 3 by .50 (50%).	4. 0
5.	Number of employees benefiting from the program	5.
6.	Multiply the number on line 5 by $3,000.00	6. 0
7.	Enter the lesser of the amounts on lines 4 or 6. Enter here and in Part III.	7. 0

PART III SUMMARY

1.	Enter the amount from Part I A, line 13.	1. 0
2.	Enter the amount from Part II A, line 9.	2. 0
3.	Enter the amount from Part II B, line 7.	3. 0
4.	Unused child care program credit carryover	4. 0
5.	Total - Add amounts on lines 1 through 4.	5. 0
6.	Enter 50% of state income tax, bank tax or insurance premium tax.	6. 58,000
7.	Allowable credit - Enter the lesser of the amounts from lines 5 or 6 here and on the appropriate tax credit schedule.	7. 0

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

▶Attach to your tax return.

SC2220
(Rev. 1/10/12)
3099
2011

Name

SYNOVUS BANK

Employer identification number

[redacted]

Part I Required Annual Payment

1 Total tax (line 11, SC1120; or comparable line for other income tax returns). If the result is less than $100, do not complete the rest of this form. You do not owe the penalty	1	0
2 Enter the tax shown on the corporation's 2010 income tax return (see instructions) **Caution: If the tax is zero or the tax year was for less than 12 months, skip this line**	2	
3 Enter the smaller of line 1 or line 2. If the corporation is required to skip line 2, enter the amount from line 1 on line 3	3	0

Part II Reasons for Filing - Check the boxes below that apply. If any box is checked, the corporation must file SC2220 with the corporation's tax return, even if it does not owe the penalty. If the box on line 4 or line 5 applies, the corporation may be able to lower or eliminate the penalty.

4 ☐ The corporation is using the adjusted seasonal installment method.
5 ☐ The corporation is using the annualized income installment method.
6 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring Your Underpayment

		(a)	(b)	(c)	(d)
7 **Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year	7	04/15/2011	06/15/2011	09/15/2011	12/15/2011
8 **Required installments.** If the box on line 4 and/or line 5 above is checked, see instructions for the amounts to enter. If the box on line 6 (but not 4 or 5) is checked, see instructions for the amount to enter by a large corporation. If none of these boxes are checked, enter 25% of line 3 above in each column	8	0	0	0	0
9 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 9 on line 13	9		0	0	0
Complete lines 10 through 16 for one column before going to the next column.					
10 Enter amt. if any, from line 16 of preceding column	10		0	0	0
11 Add lines 9 and 10	11		0	0	0
12 Add amounts on lines 14 and 15 of the preceding column and enter the result	12		0	0	0
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	0	0	0	0
14 If the amount on line 13 is zero, subtract line 11 from line 12 and enter the result. Otherwise, enter -0-	14		0	0	
15 **Underpayment.** If ln 13 is less than or equal to line 8, subtr line 13 from line 8 and enter the result. Then go to line 10 of the next column. Otherwise, go to line 16	15	NONE	NONE	NONE	NONE
16 **Overpayment.** If line 8 is less than line 13, subtract line 8 from line 13 and enter the result. Then go to line 10 of the next column	16	NONE	NONE	NONE	

Go to Part IV on page 2 to figure the penalty. If there are no entries on line 15, no penalty is owed.

SYNOVUS BANK

[redacted]

SC2220 (2011) Page 2

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
17 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (SC 990-T filers: Use 5th month instead of 3rd month.)	17				
18 Number of days from due date of installment on line 7 to the date shown on line 17	18	0	0	0	0
19 Number of days on line 18 after 4/15/11 and before 7/1/11	19				
20 Underpayment on line 15 X No of days on line 19 / 365 X 4%	20	$ 0	$ 0	$ 0	$ 0
21 Number of days on line 18 after 6/30/11 and before 10/1/11	21				
22 Underpayment on line 15 X No of days on line 21 / 365 X 4%	22	$ 0	$ 0	$ 0	$ 0
23 Number of days on line 18 after 9/30/11 and before 1/1/12	23				
24 Underpayment on line 15 X No of days on line 23 / 365 X 3%	24	$ 0	$ 0	$ 0	$ 0
25 Number of days on line 18 after 12/31/11 and before 4/1/12	25				
26 Underpayment on line 15 X No of days on line 25 / 366 X 3%	26	$ 0	$ 0	$ 0	$ 0
27 Number of days on line 18 after 3/31/12 and before 7/1/12	27				
28 Underpayment on line 15 X No of days on line 27 / 366 X *%	28	$ 0	$ 0	$ 0	$ 0
29 Number of days on line 18 after 6/30/12 and before 10/1/12	29				
30 Underpayment on line 15 X No of days on line 29 / 366 X *%	30	$ 0	$ 0	$ 0	$ 0
31 Number of days on line 18 after 9/30/12 and before 1/1/13	31				
32 Underpayment on line 15 X No of days on line 31 / 366 X *%	32	$	$	$	$
33 Number of days on line 18 after 12/31/12 and before 2/16/13	33				
34 Underpayment on line 15 X No of days on line 33 / 365 X *%	34	$	$	$	$
35 Add lines 20, 22, 24, 26, 28, 30, 32 and 34	35	$ 0	$ 0	$ 0	$ 0
36 Penalty. Add columns (a) through (d), of line 35. Enter the total here and on SC1120, line 17; or the comparable line for other income tax returns	36				$ 0

* For underpayments paid after March 31, 2012: For lines 28, 30, 32 and 34, use the penalty interest rate for each calendar quarter that the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS's web site at www.irs.gov or call 1-800-829-4933 to get the interest rate information.

VRTX F 01/20/2012

30992028

SC 0759

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/26/11)
3370

NAME OF CORPORATION: SYNOVUS BANK | FEIN: [redacted] | SC FILE #: 0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	021	1,097,671	133,058	58,000		1,172,729
6. Textiles Rehabilitation	023	2,658,136	392,529	58,000		2,992,665
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16. Total of Lines 1-15		3,755,807	525,587	116,000		4,165,394

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.						
2.						
3.						
4.						
5.						
6.						
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH. TC-21
(9/8/03)
3380
20 11

Name As Shown On Tax Return: SYNOVUS BANK

SS No. or Fed. EI No.: [redacted]

1.	Amount of qualified rehabilitation expenditures deducted on federal return per IRC Section 47 for a structure located in SC	6,652,900
2.	Enter 10% of Line 1	665,290
3.	Enter 20% of line 2. This is your current year credit (See Instructions)	133,058
4.	Allowable credit cannot exceed current year tax liability. Enter this amount on the appropriate tax credit schedule	58,000
5.	Subtract line 4 from line 3. This is your credit carryover to future years	75,058

INSTRUCTIONS

LINE 1:
The South Carolina Historic Rehabilitation Incentives Act provides for a nonrefundable income tax credit. The credit is for taxable years beginning after 2002, for property placed in service after June 30, 2003. The Rehabilitation project must meet all requirements for the Federal 20% income tax credit. Federal expenditures for an income producing certified historic structure are reported on SC SCH. TC-21. Rehabilitation expenditures for "certified historic residential structures" that are owner occupied are reported on SC SCH. TC-22.

Enter the amount of expenditures that qualify for the federal credit from your federal tax return for a certified rehabilitation of an historic structure located in South Carolina. The taxpayer must attach to his South Carolina income tax return a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed.

The terms "taxpayer," "qualified rehabilitation expenditures," and "certified historic structure" have the same meaning as provided in Internal Revenue Code Section 47 and the applicable treasury regulations.

LINE 2:
The credit on line 2 is equal to 10% of the qualified rehabilitation expenditures for a certified historic structure located in South Carolina that qualify for the federal rehabilitation credit provided in Internal Revenue Code Section 47.

LINE 3:
The credit is claimed in equal installments over a 5-year period beginning with the year that the property is placed in service. Enter 20% of line 2 on line 3.

LINE 4:
Allowable credit cannot exceed the current year tax liability.

LINE 5:
Any unused credit from the current year may be carried forward for the succeeding 5 years. After five years, the credit expires.

Visit our website at **www.sctax.org** for more information on tax credits. More information on the South Carolina Historic Rehabilitation Incentives Act may be found at **www.state.sc.us/scdah**

SC 0761

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH.TC-23
(Rev. 9/23/10)
3386
20 11

Name As Shown On Tax Return: SYNOVUS BANK

SSN or FEIN: [redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions ..... 1. $ _____

2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year ..... 2. $ _____

3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount ..... 3. $ 392,529

4. Enter the amount carried forward from previous tax years ..... 4. $ 2,658,136

5. Add lines 3 and 4 ..... 5. $ 3,050,665

6. Enter your current year tax liability ..... 6. $ 116,000

7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 58,000

8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule ..... 8. $ 58,000

9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 2,992,665

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility **placed in service after December 31, 2007** may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer **acquired the textile mill site after December 31, 2007** (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) If actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

33861022

SC 0762

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

6/26/2013 2:52:47 PM

Statement: 1

Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,316,387
2	Life Insurance Death Benefit	511,287
3	Corporate Dividend	484
Total		8,828,158

Statement: 2

Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	(3,931,819)
2	Partnership Income	(925,411)
3	Gain/(Loss) on Sale of Fixed Assets	(44,939,846)
4	Dividend Paid from RSA	(77)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	30,141
7	Deduction for Unused Qzab Credit	68,600
8	Amortization of Goodwill & other Intang	175,800
Total		(49,520,363)

Statement: 3

Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Security Gain/Loss on Transaction	(993,642)
2	SFAS 91 Unearned Fees	5,372,502
3	Credit Life Insurance	(11,613)
4	Treasury Note Accretion	302,326
5	Capitalized Lease Income	(19,914,919)
6	Write Up/Write Down of Investment	6,206,909
7	Accrued Interest on Loans	378,462
8	Income From Natured Securities	270,558
Total		(8,389,417)

Statement: 4

Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	9,122
2	Preference Interest	46,115
3	Prepaid Expenses	(2,428,798)
4	RSA Award Expense	4,135,878
5	Stock Option Expense	(136,686)
6	Business Gifts Over $25	44,139
7	Deferred Compensation-Employee	49,139
8	Tax Penalties & Regulatory Fines	73,688
9	Deferred Expenses	5,389,528
10	Excess Pension Plan Adjustment	42,299
11	Self-Insured Salary Continuation Coverag	83,473
12	Loan Loss Reserve Adjustment	(157,489,879)
13	Lobbying Expenses	156,796
14	Leasehold Rental	1,048,149

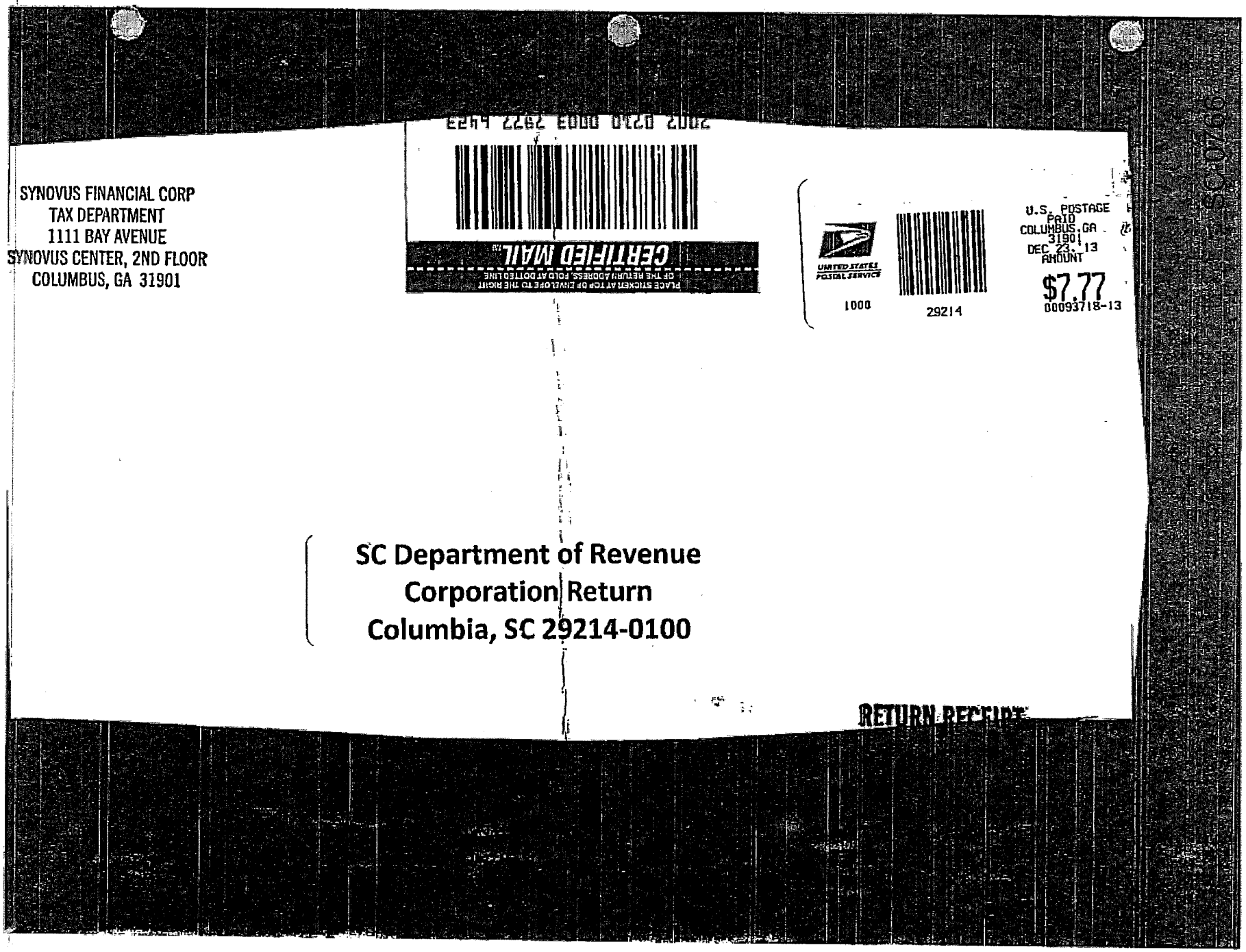
SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2011
NOL After Apportionment Carryover

		Synovus Bank
Yr 2008	Generated	0
	Utilized	0
Yr 2009	Generated	159,286,694
	Utilized	0
Yr 2010	Generated	231,764,296
	Utilized	0
Yr 2011	Generated	0
	Utilized	0
		391,050,990

SC 0764

2011 South Carolina Tax Credit Carryforward

Year		021 Certified Historic Structure Credit	023 Textiles Rehabilitation Credit	Total
2008	Generated	365,891	988,733	1,354,624
	Utilized - 2009	0	(308,063)	(308,063)
	Utilized - 2011	(58,000)	(58,000)	(116,000)
	Sub-Totals	307,891	622,670	930,561
2009	Generated	365,890	988,733	1,354,623
	Utilized	0	0	0
2010	Generated	365,890	988,733	1,354,623
	Utilized	0	0	0
2011	Generated	133,058	392,529	525,587
	Utilized	0	0	0
		1,172,729	2,992,665	4,165,394



SYNOVUS FINANCIAL CORP
TAX DEPARTMENT
1111 BAY AVENUE
SYNOVUS CENTER, 2ND FLOOR
COLUMBUS, GA 31901

CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

UNITED STATES POSTAL SERVICE

1000

29214

U.S. POSTAGE PAID COLUMBUS,GA 31901 DEC 23, 13 AMOUNT

$7.77

00093718-13

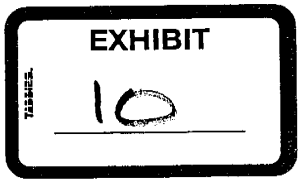
SC Department of Revenue
Corporation Return
Columbia, SC 29214-0100

RETURN RECEIPT

1195

2011 – 3rd Amended Form SC 1101B – Synovus

(signed 12-19-14)



SC 0767

430344

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return **SC 1101 B**
Columbia, SC 29214-0100 (Rev. 7/25/11) 3089

TAXPAYER ID INFORMATION

SC FILE # 0/ 2008/020-2

Attach complete copy of Federal Return

If Final Return, Indicate Whether: Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn ☐

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME FOR THE PERIOD ENDING 12/31/2011

County or Counties in SC Where Property is Located:

14-0101

FEIN [redacted]

3rd AMENDED

54024296

SYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

Change of: ☐ Address ☐ Accounting Period ☒ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Banks Telephone Number: (706) 644-3121

Date organized December 24, 1930 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1. Federal Taxable Income per federal tax return ▶ S Corporations, see General Information in Instructions.	1.	-54,680,857
2. Net Adjustment from line 19, Schedule A and B	2.	54,680,857
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	0
4. If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3 ▶ * Line 4 Must Be Completed By All Taxpayers.	4.	0
5. Tax (multiply line 4 by .045 (4.5%)	5.	NONE
6. Non Refundable Credits Taken This year from SC 1120-TC	6.	0
7. Balance of Tax (line 5 less line 6)	7.	NONE
8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8.	0
9. Balance of Tax Due (line 7 less line 8) ▶	9.	NONE
10. Penalty for Underpayment of Estimated Tax (See Instructions)	10.	0
11. Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE	11.	NONE
12. Overpayment (line 8 less line 7) NONE To be applied as follows: (a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete re-

Please Sign Here — Signature of officer: Mark A. Rockwood — Date: 12/19/2014 — Title: Group Executive & Tax Officer

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only — Preparer Printed Name: GREG McCORD — Check if self-employed ☐ — Preparer telephone number: 713-319-2276 — Preparer signature: Greg McCord — PTIN or FEIN: [redacted] — ZIP Code: 77002 — Firm's name (or yours if self-employed) and address: KPMG LLP, 811 MAIN STREET SUITE 4500, HOUSTON, TX 77002

F 09/15/2011

30891022

SC 0768

South Carolina Bank Tax Return - Form SC 1101B
As of YE: 12/31/2011 - **3rd AMENDED**
Charitable Contribution Limitation

		[redacted] Synovus Bank
Yr. 2011	Generated	1,877,136
	Utilized	0
Charitable Contribution C/F		1,877,136
Federal Taxable Income/(Loss) with CC		(56,557,993)
Charitable Contribution Disallowed on Fed Pro-forma		1,877,136
Federal Taxable Income/(Loss) on Form SC - 1120		(54,680,857)

SC 0769

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1.	6,635,207	
2.		2.		
3.		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,828,158	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	8,216,551	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other items -49,715,746	9.		-26,035,830

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.		
11.	Other income subject to tax not on books this year See Stmt 3	11.	-8,389,417	
12.	SC BANK NET Operating Loss Carryover deduction	12.	24,171,754	
13.		13.		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14.	11,909,386	
15.	Depreciation	15.	22,508,778	
16.	Contributions carryover	16.	1,877,136	
17.	Travel and entertainment	17.	670,864	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other items -133,665,198	18.		-80,716,687
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B	19.		54,680,857

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible pers. prop.	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	0
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	0
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	0
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	0

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

		1 In SC	2 Total Everywhere	3 Ratio
1.	Total Gross Receipts	149,880,078	1,405,422,590	
2.	Less: Exclusion	><	><	><
3.	Gross Receipts (for ratio)	149,880,078	1,405,422,590	
4.	Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.6644 %

1120 F 09/12/2011

30892020

SC 0770

Synovus Bank
Form SC 1101 B - South Carolina NOL Carryforward Calculation
As of YE: 12/31/2011 - 3rd AMENDED
NOL After Apportionment Carryover

		[redacted] Synovus Bank	(B) [redacted] Synovus Bank (FKA) Columbus Bank and Trust Company	(A) [redacted] The National Bank of South Carolina
Yr 2009	Generated	159,286,694	1,781,657	157,505,037
	Amended	0	0	0
	Utilized in 2011 3rd Amendment	(24,171,754)	(1,781,657)	(22,390,097)
Yr 2010	Generated	231,764,296	85,958,292	145,806,004
	Utilized	0	0	0
Yr 2011	Generated	0	0	0
	Utilized	0	0	0
NOL cf to 2012		366,879,236	85,958,292	280,920,944

(A) The National Bank of South Carolina (FEIN [redacted]) merged with and into Synovus Bank (FEIN [redacted], fka: Columbus Bank and Trust Company) on June 1, 2010.

(B) Columbus Bank and Trust Company (FEIN [redacted]) changed its legal business name to Synovus Bank on June 1, 2010.

SC 0771

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev 7/25/11)
3370

NAME OF CORPORATION: SYNOVUS BANK

FEIN: [redacted]

SC FILE #: 0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	5. 021	1,097,671	133,058			1,230,729
6. Textiles Rehabilitation	6. 023	2,658,136	392,529			3,050,665
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		3,755,807	525,587			4,281,394

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.	1.					
2.	2.					
3.	3.					
4.	4.					
5.	5.					
6.	6.					
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH.TC-21
(Rev. 10/11/07)
3380
20 11

Name As Shown On Tax Return: SYNOVUS BANK

SS No. or Fed. EI No.: [redacted]

1.	Enter the amount of qualified rehabilitation expenditures under IRC Section 47 made to a property located in SC, placed in service during this tax year.	6,652,900
2.	Enter 10% of the amount on line 1. This is the credit amount earned in the current year.	665,290
3.	Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-21 if the property was placed in service before this year. This is your annual installment amount.	133,058
4.	Enter the amount of unused credit carried forward from previous tax years	1,097,671
5.	Add lines 3 and 4.	1,230,729
6.	Enter your current year tax liability.	0
7.	Enter the lesser of lines 5 and 6. This is your current year credit. Enter this amount on the appropriate tax credit schedule.	0
8.	Subtract line 7 from line 5. This is your credit carryover to future years.	1,230,729

INSTRUCTIONS

The certified historic structure credit is available against income tax or corporate license tax for "qualified rehabilitation expenditures" to a "certified historic structure," as those terms are defined in IRC Section 47 and applicable treasury regulations. The credit is available if the expenditures are incurred in taxable years beginning after 2002 and if the property is placed in service after June 30, 2003. A rehabilitation project must meet all requirements for the federal 20% income tax credit under IRC Section 47.

For a period of up to five years, additional work done by the taxpayer must be consistent with the Secretary of the Interior's Standards for Rehabilitation. The State Historic Preservation Officer may review additional work and has the right to inspect. Additional work that the State Historic Preservation Officer deems inconsistent with the Standards for Rehabilitation will result in forfeiture of any unused credit amount, including any amounts carried forward.

The taxpayer may appeal to the State Review Board to review any determination by the State Historic Preservation Officer.

Complete a **separate TC-21 for each rehabilitated property.** If filing a paper return, attach a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed. If filing an electronic return, keep a copy of them with your tax records.

Complete TC-22 if claiming a credit for rehabilitation expenses for a certified historic residential structure.

LINE 1: Enter the amount of rehabilitation expenditures that qualify under IRC Section 47, made to a certified historic structure located in South Carolina, placed in service during this tax year.

LINE 2: The SC credit amount is 10% of the amount qualifying under IRC Section 47.

LINE 3: The credit is claimed in equal installments over a 5-year period beginning with the tax year that the property is placed in service. Enter 20% of line 2 on line 3. If the property was placed in service in a prior year, enter the amount from line 3 of last year's TC-21.

LINE 4: Annual installments that exceed a taxpayer's tax liability can be carried forward for five consecutive years.

LINE 5: The total available credit is the amount of this year's annual installment plus any amount carried forward from prior years.

33801028

SC 0773

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH.TC-23
(Rev. 7/31/13)
3386
20 11

Name As Shown On Tax Return
SYNOVUS BANK

SSN or FEIN
[redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions ..... 1. $ _____

2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year ..... 2. $ _____

3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount..... 3. $ 392,529

4. Enter the amount carried forward from previous tax years ..... 4. $ 2,658,136

5. Add lines 3 and 4 ..... 5. $ 3,050,665

6. Enter your current year tax liability ..... 6. $ 0

7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 0

8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule..... 8. $ 0

9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 3,050,665

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility **placed in service after December 31, 2007** may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer **acquired the textile mill site after December 31, 2007** (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) if actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

33861022

SC 0774

Synovus Bank
Form SC 1101 B - South Carolina Tax Credit Carryforward Calculation
As of YE: 12/31/2011

		Synovus Bank	Textile Rehab	Historic Structure	Total
Yr 2008	Generated	1,354,624	988,733	365,891	1,354,624
	Utilized in 2008	(308,063)	(308,063)	-	(308,063)
Yr 2009	Generated	1,354,623	988,733	365,890	1,354,623
	Utilized	0	-	-	-
Yr 2010	Generated	1,354,623	988,733	365,890	1,354,623
	Utilized	0	-	-	-
Yr 2011	Generated	525,587	392,529	133,058	525,587
	Utilized	0	-	-	-
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
		4,281,394	3,050,665	1,230,729	4,281,394

SC 0775

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

10/17/2014 4:03:22 PM

Statement: 1

Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,316,387
2	Life Insurance Death Benefit	511,287
3	Corporate Dividend	484
Total		8,828,158

Statement: 2

Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	(3,931,819)
2	Partnership Income	(1,120,794)
3	Gain/(Loss) on Sale of Fixed Assets	(44,939,846)
4	Dividend Paid from RSA	(77)
5	Amortization of Start Up Exp (Sec. 195)	2,245
6	Amort of Organizational Exp (Sec. 248)	30,141
7	Deduction for Unused Qzab Credit	68,600
8	Amortization of Goodwill & other Intang	175,800
Total		(49,715,746)

Statement: 3

Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Security Gain/Loss on Transaction	(993,642)
2	SFAS 91 Unearned Fees	5,372,502
3	Credit Life Insurance	(11,613)
4	Treasury Note Accretion	302,326
5	Capitalized Lease Income	(19,914,919)
6	Write Up/Write Down of Investment	6,206,909
7	Accrued Interest on Loans	378,462
8	Income From Natured Securities	270,558
Total		(8,389,417)

Statement: 4

Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	9,122
2	Preference Interest	46,115
3	Prepaid Expenses	(2,428,798)
4	RSA Award Expense	4,135,878
5	Stock Option Expense	(136,686)
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7	Deferred Compensation-Employee	49,139
8	Tax Penalties & Regulatory Fines	73,688
9	Deferred Expenses	5,389,528
10	Excess Pension Plan Adjustment	42,299
11	Self-Insured Salary Continuation Coverag	83,473
12	Loan Loss Reserve Adjustment	(157,489,879)
13	Lobbying Expenses	156,796
14	Leasehold Rental	1,048,149

SC 0776

SYNOVUS BANK

Tax Year 2011

EIN [redacted]
10/17/2014 4:03:22 PM

Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row	ID	Description	Amount
15		Pension Plan Adjustment	256,642
16		OREO Charge-offs	(3,999,349)
17		Post-Retirement Benefits - SFAS 106	11,670,507
18		Accrued Bonus	1,707,835
19		Self-Insured Workers Comp	813,652
20		Amortization of Purchase Accounting Adj	3,521,795
21		TARP Disallowed Salary	431,162
22		Nondeductible Club Dues	22,531
23		Amortization of Deposit Base Premium	(129,724)
24		Fixed Asset Valuation	106,332
25		Life Insurance Premiums	676,601
26		Deferred Contributions	53,955
27		EE Credits	23,508
28		Computer Software Development	356,402
Total			(133,465,188)

SC 0777

COPY

AS FILED

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return
Columbia, SC 29214-0100 (Rev. 7/25/11) 3089

SC 1101 B

TAXPAYER ID INFORMATION

SC FILE # 0-0

Attach complete copy of Federal Return

If Final Return, Indicate Whether: Merged ☐
Reorganized ☐ Dissolved ☐ Withdrawn ☐
County or Counties in SC Where Property is Located

ACCORDING TO OR MEASURED BY ENTIRE
NET INCOME FOR THE PERIOD ENDING 12/31/2011

FEIN [redacted]

14-0101

SYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

2nd AMENDED

DO NOT PROCESS

Change of: ☐ Address ☐ Accounting Period
☒ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Buchs Telephone Number: (706) 644-3121

Date organized December 24, 1900 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1.	Federal Taxable Income per federal tax return ▶ **S Corporations, see General Information in Instructions.**	1.	-54,680,857
2.	Net Adjustment from line 19, Schedule A and B	2.	78,852,611
3.	Total Net Income As Reconciled (line 1 plus or minus line 2)	3	24,171,754
4.	If Multi-state Bank, enter amount from line 8, Schedule D; otherwise enter amount from line 3 ▶ *** Line 4 Must Be Completed By All Taxpayers.**	4.	2,577,773
5.	Tax (multiply line 4 by .045 (4.5%)	5.	116,000
6.	Non Refundable Credits Taken This year from SC 1120-TC.	6.	116,000
7.	Balance of Tax (line 5 less line 6)	7.	NONE
8.	Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8.	0
9.	Balance of Tax Due (line 7 less line 8) ▶	9.	NONE
10.	Penalty for Underpayment of Estimated Tax (See Instructions)	10.	0
11.	Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE	11.	NONE
12.	Overpayment (line 8 less line 7) NONE To be applied as follows: (a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Please Sign Here — Signature of officer: Jonathan L. Buchs — Date: 12/20/2013 — Title: VP Director of Tax

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only — Preparer Printed Name | Check if self-employed ☐ | Preparer telephone number | Preparer signature | PTIN or FEIN | Firm's name (or yours if self-employed) and address | ZIP Code

F 08/15/2011

30891022

SC 0778

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

SC Department of Revenue
Corporation Return
Columbia, SC 29214-0100

Bank 2011 Amended Return

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

GROVEN LOGISTIC SCDOR

3. Service Type
☐ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7007 0710 0003 7977 6423

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SC 0779

South Carolina Bank Tax Return - Form SC 1101B
As of YE: 12/31/2011 - 2nd **AMENDED**
Charitable Contribution Limitation

		[redacted] Synovus Bank
Yr. 2011	Generated	1,877,136
	Utilized	0
Charitable Contribution C/F		1,877,136
Federal Taxable Income/(Loss) with CC		(56,557,993)
Charitable Contribution Disallowed on Fed Pro-forma		1,877,136
Federal Taxable Income/(Loss) on Form SC - 1120		(54,680,857)

SC 0780

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1	Interest on State and Local Obligations	1.	6,635,207	
2		2.		
3		3.		
4	Other items (attach schedule) See Stat 1	4.	8,820,158	
Deductions on the federal return but not charged against book income				
5	Federal net operating loss deduction	5.		
6	Depreciation	6.	8,216,551	
7		7.		
8		8.		
9	Total Additions (add lines 1 through 8) See Stat 2 Other items		-49,715,746	9. -26,035,830

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.		
11.	Other income subject to tax not on books this year See Stat 3	11.	-8,389,417	
12.		12.		
13.		13.		
Expenses recorded on the books but not deducted on the federal return.				
14.	Federal Income Tax	14.	11,909,386	
15.	Depreciation	15.	22,508,778	
16.	Contributions carryover	16.	1,877,136	
17.	Travel and entertainment	17.	670,864	
18.	Total Deductions (add lines 10 through 17) See Stat 4 Other items		-133,465,188	18. -104,888,441
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B.			19. 78,852,611

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

		Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1.	Interest not connected with business	0	0	0	
2.	Dividends received	0	0	0	
3.	Rents	0	0	0	
4.	Gains/losses on real property	0	0	0	
5.	Gains/losses on intangible pers. prop.	0	0	0	
6.	Investment income directly allocated			0	
7.	TOTAL INCOME DIRECTLY ALLOCATED			0	
8.	INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	24,171,754
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	24,171,754
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	2,577,773
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	2,577,773

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

		1 In SC	2 Total Everywhere	3 Ratio
1.	Total Gross Receipts	149,880,078	1,405,422,590	[redacted]
2.	Less: Exclusion			
3.	Gross Receipts (for ratio)	149,880,078	1,405,422,590	[redacted]
4.	Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)	[redacted]		10.6644 %

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/26/11)
3370

NAME OF CORPORATION	FEIN	SC FILE #
SYNOVUS BANK	58-0201800	0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	5. 021	1,097,671	133,058	58,000		1,172,729
6. Textiles Rehabilitation	6. 023	2,658,136	392,529	58,000		2,992,665
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		3,755,807	525,587	116,000		4,165,394

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.	1.					
2.	2.					
3.	3.					
4.	4.					
5.	5.					
6.	6.					
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH. TC-21
(9/8/03)
3380
20 11

Name As Shown On Tax Return

SYNOVUS BANK

SS No. or Fed. EI No. [redacted]

1.	Amount of qualified rehabilitation expenditures deducted on federal return per IRC Section 47 for a structure located in SC	6,652,900
2.	Enter 10% of Line 1	665,290
3.	Enter 20% of line 2. This is your current year credit (See Instructions)	133,058
4.	Allowable credit cannot exceed current year tax liability Enter this amount on the appropriate tax credit schedule	58,000
5.	Subtract line 4 from line 3. This is your credit carryover to future years	75,058

INSTRUCTIONS

LINE 1:
The South Carolina Historic Rehabilitation Incentives Act provides for a nonrefundable income tax credit. The credit is for taxable years beginning after 2002, for property placed in service after June 30, 2003. The Rehabilitation project must meet all requirements for the Federal 20% income tax credit. Federal expenditures for an income producing certified historic structure are reported on SC SCH. TC-21. Rehabilitation expenditures for "certified historic residential structures" that are owner occupied are reported on SC SCH. TC-22.

Enter the amount of expenditures that qualify for the federal credit from your federal tax return for a certified rehabilitation of an historic structure located in South Carolina. The taxpayer must attach to his South Carolina income tax return a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed.

The terms "taxpayer," "qualified rehabilitation expenditures," and "certified historic structure" have the same meaning as provided in Internal Revenue Code Section 47 and the applicable treasury regulations.

LINE 2:
The credit on line 2 is equal to 10% of the qualified rehabilitation expenditures for a certified historic structure located in South Carolina that qualify for the federal rehabilitation credit provided in Internal Revenue Code Section 47.

LINE 3:
The credit is claimed in equal installments over a 5-year period beginning with the year that the property is placed in service. Enter 20% of line 2 on line 3.

LINE 4:
Allowable credit cannot exceed the current year tax liability.

LINE 5:
Any unused credit from the current year may be carried forward for the succeeding 5 years. After five years, the credit expires.

Visit our website at **www.sctax.org** for more information on tax credits. More information on the South Carolina Historic Rehabilitation Incentives Act may be found at **www.state.sc.us/scdah**

SC 0783

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH.TC-23
(Rev. 8/23/10)
3386
20 11

Name As Shown On Tax Return
SYNOVUS BANK

SSN or FEIN
[redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions ..... 1. $ _____

2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year ..... 2. $ _____

3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount ..... 3. $ 392,529

4. Enter the amount carried forward from previous tax years ..... 4. $ 2,658,136

5. Add lines 3 and 4 ..... 5. $ 3,050,665

6. Enter your current year tax liability ..... 6. $ 116,000

7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 58,000

8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule ..... 8. $ 58,000

9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 2,992,665

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility **placed in service after December 31, 2007** may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer **acquired the textile mill site after December 31, 2007** (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) If actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

33861022

SC 0784

Form **1120X**
(Rev January 2011)
Department of the Treasury
Internal Revenue Service

Amended U.S. Corporation Income Tax Return

OMB No. 1545-0132
For tax year ending
12/2011
(Enter month and year.)

Please Type or Print

Name
SYNOVUS BANK

Employer identification number
[redacted]

Number, street, and room or suite no (If a P.O. box, see instructions.)
1148 Broadway

PROFORMA

City or town, state, and ZIP code
Columbus GA 31901

Telephone number (optional)

Enter name and address used on original return (If same as above, write "Same.")

Internal Revenue Service Center where original return was filed ▶

Fill in applicable items and use Part II on page 2 to explain any changes

Part I Income and Deductions (see instructions)		(a) As originally reported or as previously adjusted	(b) Net change - increase or (decrease) - explain in Part II	(c) Correct amount
1 Total income	1	1,558,698,298	195,383	1,558,893,681
2 Total deductions	2	1,615,451,190	0	1,615,451,190
3 Taxable income. Subtract line 2 from line 1	3	-56,752,892	195,383	-56,557,509
4 Total tax	4		0	
Payments and Credits (see instructions)				
5 a Overpayment in prior year allowed as a credit	5a		0	
b Estimated tax payments	5b		0	
c Refund applied for on Form 4466	5c		0	
d Subtract line 5c from the sum of lines 5a and 5b	5d	0	0	0
e Tax deposited with Form 7004	5e		0	
f Credit from Form 2439	5f		0	
g Credit for federal tax on fuels and other refundable credits	5g		0	
6 Tax deposited or paid with (or after) the filing of the original return	6			
7 Add lines 5d through 6, column (c)	7			0
8 Overpayment, if any, as shown on original return or as later adjusted	8			
9 Subtract line 8 from line 7	9			0
Tax Due or Overpayment (see instructions)				
10 Tax due. Subtract line 9 from line 4, column (c). If paying by check, make it payable to the "United States Treasury" ▶	10			NONE
11 Overpayment. Subtract line 4, column (c), from line 9 ▶	11			NONE
12 Enter the amount of line 11 you want: Credited to Estimated tax ▶ Refunded ▶	12			

Sign Here

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

▶ _____ Signature of officer | Date | ▶ Group Exec-Tax Title

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see instructions. Form 1120X (Rev. 1-2011)

JX8 F(11) 03/14/2011

SC 0785

Part II **Explanation of Changes to Items in Part I** (Enter the line number from page 1 for the items you are changing, and give the reason for each change. Show any computation in detail. Also, see **What To Attach** in the instructions.)

If the change is due to a net operating loss carryback, a capital loss carryback, or a general business credit carryback, see *Carryback Claims* in the instructions, and check here . . . . . ▶ ☐

For Tax Year Ending: 12/2011

See Stmt 1

SYNOVUS BANK

Tax Year 2011

EIN [redacted]

12/18/2013 8:24:19 AM

Statement: 1

12/2011

Form 1120X, Page 2 Explanation of changes detail

Row ID	Line number	Explanation of Change
1	10	Other income is being increased to properly reflect ordinary income activity on Schedule K-1 for the year.

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2011 or tax year beginning _____, ending _____

▶ See separate instructions.

OMB No. 1545-0123

2011

Check if: 1a Consolidated return (attach Form 851) ☐	Name: SYNOVUS BANK **AMENDED**	B Employer identification number: [redacted]
b Life/nonlife consolidated return ☐	TYPE OR PRINT — Number, street, and room or suite no. If a P.O. box, see instructions: 1148 Broadway **PROFORMA**	C Date incorporated: 12/24/1900
2 Personal holding co (attach Sch. PH) ☐	City or town, state, and ZIP code: Columbus GA 31901	D Total assets (see instructions): $ 29,419,772,011
3 Personal service corp. (see instr.) ☐		
4 Schedule M-3 attached ☒	E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change	Amended return ☒

Income	1a	Merchant card and third-party payments. For 2011, enter -0-	1a 0	
	b	Gross receipts or sales not reported on line 1a (see instructions)	1b	
	c	Total. Add lines 1a and 1b	1c	
	d	Returns and allowances plus any other adjustments (see instructions)	1d	
	e	Subtract line 1d from line 1c		1e 0
	2	Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A)		2 0
	3	Gross profit. Subtract line 2 from line 1e		3 0
	4	Dividends (Schedule C, line 19)		4 886,557
	5	Interest — See Stmt 2		5 1,057,026,891
	6	Gross rents		6 5,934,382
	7	Gross royalties		7
	8	Capital gain net income (attach Schedule D (Form 1120))		8 604,139
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9 103,424,067
	10	Other income (see instructions - attach schedule) — See Stmt 3		10 391,017,645
	11	Total income. Add lines 3 through 10 ▶		11 1,558,893,681
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) ▶		12 2,370,713
	13	Salaries and wages (less employment credits)		13 285,991,258
	14	Repairs and maintenance		14 26,693,722
	15	Bad debts		15 528,529,389
	16	Rents — See Stmt 4		16 34,476,550
	17	Taxes and licenses — See Stmt 5		17 26,930,364
	18	Interest — See Stmt 6		18 183,540,278
	19	Charitable contributions		19 1,877,136
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 18,723,684
	21	Depletion		21
	22	Advertising		22 5,215,396
	23	Pension, profit-sharing, etc., plans		23 6,090,207
	24	Employee benefit programs		24 5,334,271
	25	Domestic production activities deduction (attach Form 8903)		25
	26	Other deductions (attach schedule) — See Stmt 7		26 489,678,022
	27	Total deductions. Add lines 12 through 26 ▶		27 1,615,451,190
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 -56,557,509
	29a	Net operating loss deduction (see instructions)	29a	
	b	Special deductions (Schedule C, line 20)	29b 484	
	c	Add lines 29a and 29b		29c 484
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)		30 -56,557,993
	31	Total tax (Schedule J, Part I, line 11)		31
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		33
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35
	36	Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ Refunded ▶		36

Sign Here

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

Signature of officer — Date — Group Exec-Tax — Title

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

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions. JXB F 12/09/2011 SC 0788 Form **1120** (2011)

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	692	70	484
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			484
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends See Stmt 8	885,865		
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	885,557		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			484

SC 0789

SYNOVUS BANK [redacted]

Form 1120 (2011) Page 3

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐		
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐		2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834, line 30 (attach Form 8834)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method - income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions - attach schedule)	9f	
10	Total. Add lines 9a through 9f		10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11

Part II - Payments and Refundable Credits

12	2010 overpayment credited to 2011		12
13	2011 estimated tax payments		13
14	2011 refund applied for on Form 4466		14
15	Combine lines 12, 13, and 14		15
16	Tax deposited with Form 7004		16
17	Withholding (see instructions)		17
18	Total payments. Add lines 15, 16, and 17		18
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 3800, line 17c and Form 8827, line 8c	19c	
d	Other (attach schedule - see instructions)	19d	
20	Total credits. Add lines 19a through 19d		20
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ [redacted]		
b	Business activity ▶ Banking		
c	Product or service ▶ Banking		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation ▶ Synovus Financial Corp [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

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STEVOUS BANK [redacted]

Form 1120 (2011) Page 4

Schedule K Other Information (continued) (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instr. If "Yes," complete (i) through (iv) below.	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
BOY Mortgage Investment Corporation	[redacted]	US	100.00000%

		Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below.	X	

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
See Stmt. 9			

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____ (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶$ 6,635,207		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶$ _____		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶$ _____		X
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)? If "Yes," did or will the corporation file all required Forms 1099?	X X	

F 12/08/2011

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Form 1120 (2011)

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		3,485,555,542		2,063,197,694
2 a Trade notes and accounts receivable	20,456,491,311		18,952,443,924	
b Less allowance for bad debts	(695,243,069)	19,761,248,242	(527,560,931)	18,424,882,993
3 Inventories				
4 U.S. government obligations		1,144,343,091		715,913,815
5 Tax-exempt securities (see instructions)		50,342,561		25,317,805
6 Other current assets (attach schedule) See Stat 1		302,645,780		243,632,405
7 Loans to shareholders				
8 Mortgage and real estate loans		816,228,318		845,225,384
9 Other investments (attach schedule) See Stat 11		5,072,980,833		6,139,693,967
10 a Buildings and other depreciable assets	762,012,916		720,793,370	
b Less accumulated depreciation	(371,415,857)	390,597,059	(370,716,301)	350,077,069
11 a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		139,864,191		126,844,217
13 a Intangible assets (amortizable only)	135,427,461		139,123,628	
b Less accumulated amortization	(114,111,553)	21,315,908	(125,329,945)	13,793,683
14 Other assets (attach schedule) See Stat 12		459,301,344		470,992,979
15 Total assets		31,644,422,869		29,419,772,011
Liabilities and Shareholders' Equity				
16 Accounts payable		24,234,331,498		22,256,648,920
17 Mortgages, notes, bonds payable in less than 1 year See Stat 13		3,843,360,352		3,728,109,965
18 Other current liabilities (attach schedule) See Stat 14		98,311,160		120,246,219
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 yr or more		0		0
21 Other liabilities (attach schedule) See Stat 15		488,629,868		316,752,303
22 Capital stock: a Preferred stock				
b Common stock	68,912,055	68,912,055	68,912,055	68,912,055
23 Additional paid-in capital		3,969,977,692		3,941,106,292
24 Retained earnings - Appropriated (attach schedule)		0		0
25 Retained earnings - Unappropriated		-1,059,299,756		-1,012,003,743
26 Adjustments to shareholders' equity (attach schedule)		0		0
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		31,644,422,869		29,419,772,011

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

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

1 Net income (loss) per books	24,172,238	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	11,909,386	Tax-exempt interest $ 5,535,207	
3 Excess of capital losses over capital gains		See Stat 18 8,828,158	
4 Income subject to tax not recorded on books this year (itemize):			15,463,365
See Stat 16	-8,389,417		
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation $ 22,508,778		a Depreciation $ 8,216,551	
b Charitable contributions $		b Charitable contributions $	
c Travel and entertainment $ 670,864			
Employment credits 23,508			
See Stat 17 -133,486,696	-110,285,546	See Stat 19 -49,715,746	-41,499,195
6 Add lines 1 through 5	-82,593,939	9 Add lines 7 and 8	-26,035,830
		10 Income (page 1, line 28) - line 6 less line 9	-56,557,509

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

1 Balance at beginning of year	-1,059,299,756	5 Distributions: a Cash	
2 Net income (loss) per books	24,172,238	b Stock	
3 Other increases (itemize): See Stat 20		c Property	
		6 Other decreases (itemize):	
		See Stat 21	4,805
	23,128,580	7 Add lines 5 and 6	4,805
4 Add lines 1, 2, and 3	-1,011,998,938	8 Balance at end of year (line 4 less line 7)	-1,012,003,743

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Form 1120 (2011)

SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

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Form 1120, Page 1, Line 5, Interest income — **Statement: 2**

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	678,292
Interest on Fed Funds Sold	117,319
Interest On Investment	1,254,748
Loans & Other Interest	931,799,502
Matured Securities	337,242
Mortgage Backed Security Interest	83,073,086
Other Agencies Int.	5,953,757
U.S. Government Interest Income	15,329,237
Total	1,057,026,891

Form 1120, Page 1, Line 10, Other income not included elsewhere — **Statement: 3**

Description	Amount
Audit Fees	3,895,840
Brokerage Revenue	17,932,434
Credit Card Fees	37,668,596
Credit Card Loan Processing Revenue	5,695,007
Credit Life Fees	14,055
Data Processing Revenue	33,166,123
Data Processing Revenue- I/C	50,086,402
Deposit Service Charges	78,770,184
FAS 91 Loan Fees	5,372,502
Gain on the Sale of OREO	6,807,367
Gain or Loss on Securities	6,359
Insurance Revenue	197,667
Investment Income	1,043,205
Management Fees	83,378,360
Miscellaneous Income	19,677,809
Mortgage Service Fees	678,540
Other Fees	14,871,935
Other service Charges	9,156,586
Partnership Flow-through	670,599
Repossession and Recovery	1,383,577
Safe Deposit Box Fees	2,346,324
Service Charges on Loans	17,317,054
Trust Service Fees	881,120
Total	391,017,645

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SYNOVUS BANK

Tax Year 2011

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Form 1120, Page 1, Line 16, Rent expense — Statement: 4

Description	Amount
Equipment Rentals	4,999,517
Facility Rentals	29,477,033
Total	34,476,550

Form 1120, Page 1, Line 17, Taxes and licenses, State income tax expense — Statement: 5

Description	Amount
Alabama Franchise Tax	670,417
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	45,827
Employment Taxes	19,324,281
Gross Receipts Tax	9,081
Other State Taxes	2,768,708
Personal Property Tax	1,203,412
Real Estate Taxes	6,374,797
Subtotal	30,396,523
State income tax expense	(3,466,159)
Total	26,930,364

Form 1120, Page 1, Line 18, Interest expense — Statement: 6

Description	Amount
Interest Expense On Deposits	173,868,275
Interest on Fed Funds Purchased	1,051,221
Interest On Notes Payable	8,620,782
Total	183,540,278

Form 1120, Page 1, Line 26, Other deductions not included elsewhere — Statement: 7

Description	Amount
Non Deductible Core Deposit Premium	1,727,993
Accounting and Exam Fees	7,671,668
Amortization of Organizational Exp (Sec. 248)	30,141
Amortization of Premium on Credit Card Acq	175,800
Amortization of Software	5,153,106
Amortization of Start-up Expenditures (Sec.195)	2,249

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SYNOVUS BANK

Tax Year 2011

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Building and Auto Insurance	633,686
Business Development Expense	4,796,318
Consulting Fees	11,315,674
Core Deposit Premium- Deductible	1,861,847
Cost Allocation	978,390
Credit Fees	614,811
Deposit Account Fee Expense	1,049,811
Directors' Fees	3,805,004
DP Operating Expenses	31,864,127
DP Operating Expenses- I/C	90,781,637
Express & Freight	4,508,302
FDIC Insurance	56,532,874
Insurance And Bonds	11,474,610
Investment Expense	46,552
Legal Fees	24,401,060
Loan Origination Overhead	23,217,681
Loss on the Sale of OREO	7,017,345
Management Fees	72,302,780
Meals and Entertainment- deductible portion	651,667
Other Expenses	(1,790,123)
Over and Short	57,534
Postage & Freight	9,235,659
Profit and Loss	3,209,733
Repo and Recovery	82,976,861
Safekeeping	204,278
Small Equipment	401,816
Stationery & Printing	4,535,663
Subscriptions & Dues	3,621,387
Telephone & Communication	11,276,061
Training & Education	1,118,206
Travel & Lodging	3,707,080
Utilities	8,377,434
VISA Lawsuit Settlement Expense	131,300
Total	489,678,022

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Statement: 8

Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		885,865
Total			885,865

Statement: 9

Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir

Row ID	Name of Entity	EIN	If 'Applied For' or 'FOREIGN'	Country of Organization	Percentage Owned in Voting Stock
1	Callier Forest LP	[redacted]		US	99.880000%
2	Synovus Callier Forest LLC			US	99.990000%
3	Union Hill Apartments Ltd			US	99.980000%
4	Synovus Union Hill LLC			US	99.990000%
5	Aspenwood Square Apartments LP			US	99.990000%
6	The Pointe Apartments LTD			US	99.990000%
7	Summit South Mall Apartments LTD			US	99.990000%
8	CB&T State Tax Credit Fund LLC			US	99.990000%
9	Tall Pines Apartments LTD			US	99.990000%
10	Boston Capital Columbus Tax Credit Fund A Limited Partnersh			US	99.990000%
11	CB&T Housing Fund Investor LLC			US	99.990000%
12	Franklin Apartments II LP			US	99.000000%
13	Berger-Phillips Bldg Inc			US	98.890000%
14	Heritage 1901 Redevelopment LLC			US	99.000000%
15	Orchid LLC			US	99.990000%
16	Sterling Place LLC			US	99.990000%
17	Azalea Park Partners LP CO Franklin Capital Corp			US	40.000000%
18	Monaghan Hill LLC			US	50.000000%
19	Main Harvain LLC			US	49.990000%
20	West End Redevelopment Partnership LP			US	99.990000%
21	Pine Cone Apartments			US	25.000000%
				US	20.000000%
				US	99.000000%

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SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

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Form 1120, Page 5, Schedule L, Line 6, Other current assets — **Statement: 10**

Description	Beginning Amount	Ending Amount
Accrued Interest Receivable	95,625,111	80,919,666
Deferred Tax Assets- Current	13,296,484	1,119,204
Miscellaneous Receivables	48,114,934	67,669,152
Prepaid Assets	139,792,525	83,075,435
Prepaid Insurance	5,816,726	8,003,046
Prepaid Insurance- VEBA	0	3,045,902
Total	302,645,780	243,832,405

Form 1120, Page 5, Schedule L, Line 9, Other investments — **Statement: 11**

Description	Beginning Amount	Ending Amount
Federal Funds Sold	2,210,486,267	2,590,755,612
Investment In Subsidiaries	484,109,644	478,554,325
Investment in Unconsolidated Affiliates	28,371,757	26,178,822
Mortgage Backed Security Investments	2,119,276,339	2,939,259,587
Other Investments	217,499,221	94,562,909
Time Deposits With Banks	13,237,605	10,382,712
Total	5,072,980,833	6,139,693,967

Form 1120, Page 5, Schedule L, Line 14, Other assets — **Statement: 12**

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	247,453,352	254,745,978
Transfer of Assets	(702,134)	(821,749)
Customer Liability for Bank Accept	579,298	1,602,108
Deferred Tax Assets- Non Current	1,225,794	1,124,236
Dividend Receivables	12,453,772	19,940,996
Goodwill- Non Amortizable	(1)	0
Miscellaneous Assets	50,557,926	49,117,040
Other Real Estate Owned	147,733,337	145,284,370
Total	459,301,344	470,992,979

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SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

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Form 1120, Page 5, Schedule L, Line 17, Mortgages, notes, bonds payable in less than 1 year

Statement: 13

Description	Beginning Amount	Ending Amount
Notes Payable	3,843,560,352	3,728,109,965
Total	3,843,560,352	3,728,109,965

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities

Statement: 14

Description	Beginning Amount	Ending Amount
Accrued 401(K)	26,307	0
Accrued Bonuses	632,139	2,933,124
Accrued Interest Expense	43,102,015	26,773,968
Accrued Money Purchase	2,838,597	2,395,714
FAS106	(7,091,502)	4,579,005
Miscellaneous Account Payables	3,558,299	13,954,822
Other Accrued Expense	53,512,260	63,622,786
Reserve for Federal Taxes	381,733	3,679,643
Reserve for State Taxes	152,126	2,182,715
Tax Payable- Payroll	38,401	(1,196)
Tax Payable- Property	1,049,131	49,291
Tax Payable- Sales	0	76,347
Taxes Payable- Others	111,654	0
Total	98,311,160	120,246,219

Form 1120, Page 5, Schedule L, Line 21, Other liabilities

Statement: 15

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	2,557,535	4,560,508
Other Liabilities	486,072,333	312,191,796
Reserve for Federal Taxes- Deferred	0	(1)
Total	488,629,868	316,752,303

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SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

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Form 1120, Page 5, Schedule M-1, Line 4, Income taxable on return, not on books — Statement: 16

Description	Amount
ACCRUED INTEREST ON LOANS	378,462
SFAS 91 UNEARNED FEES	5,372,502
CREDIT LIFE INSURANCE	(11,613)
WRITE UP/WRITE DOWN OF INVESTMENT	6,206,909
CAPITALIZED LEASE INCOME	(19,914,919)
INCOME FROM MATURED SECURITIES	270,558
Security Gain / Loss on Transaction	(993,642)
TREASURY NOTE ACCRETION	302,326
Total	(8,389,417)

Form 1120, Page 5, Schedule M-1, Line 5, Expense on books, not deductible on return-Other — Statement: 17

Description	Amount
POST-RETIREMENT BENEFITS - SFAS 106	11,670,507
ACCRUED BONUS	1,707,835
AMORTIZATION OF PURCHASE ACCOUNTING ADJU	3,521,795
NONDEDUCTIBLE CLUB DUES	22,531
DEFERRED CONTRIBUTIONS	53,955
DEFERRED COMPENSATION - EMPLOYEE	49,139
DEFERRED EXPENSES	5,389,528
AMORTIZATION OF DEPOSIT BASE PREMIUM	(129,724)
PREFERENCE INTEREST	46,115
FIXED ASSET VALUATION	106,332
LEASEHOLD RENTAL	1,048,149
LOAN LOSS RESERVE ADJUSTMENT	(157,489,879)
LOBBYING EXPENSES	156,796
BUSINESS GIFTS OVER $25	44,139
LIFE INSURANCE PREMIUMS	676,601
MISCELLANEOUS NON-DEDUCTIBLE EXPENSE	9,122
OREO CHARGE-OFFS	(3,999,349)
PREPAID EXPENSES	(2,428,798)
RSA AWARD EXPENSE	4,135,878
SELF-INSURED SALARY CONTINUATION COVERAGE	83,473
SELF-INSURED WORKERS COMPENSATION	813,652
STOCK OPTION EXP.	(136,686)
COMPUTER SOFTWARE DEVELOPMENT	356,402
Pension Plan Adjustment	256,642
Excess Pension Plan Adjustment	42,299
TARP DISALLOWED SALARY	431,162

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SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

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TAX PENALTIES & REGULATORY FINES	73,688
Total	(133,488,696)

Form 1120, Page 5, Schedule M-1, Line 7, Income on books, not taxable on return-Other — Statement: 18

Description	Amount
CORPORATE DIVIDEND	484
CASH SURRENDER VALUE INSURANCE INCOME	8,316,387
LIFE INSURANCE DEATH BENEFIT	511,287
Total	8,828,158

Form 1120, Page 5, Schedule M-1, Line 8, Expense deducted on return, not on books-Other — Statement: 19

Description	Amount
AMORT OF START UP COST (SEC. 195)	2,249
AMORTIZATION OF GOODWILL & OTHER INTANG.	175,800
AMORT. OF ORGANIZATIONAL EXP (SEC.248)	30,141
DIVIDEND PAID FROM RSA	(77)
GAIN/(LOSS) ON SALE OF FIXED ASSETS	(44,939,846)
PARTNERSHIP INCOME / (LOSS)	(1,120,794)
Deduction for unused QZAB Credit	68,600
STATE INCOME TAX EXPENSE	(3,931,819)
Total	(49,715,746)

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — Statement: 20

Description	Amount
Earnings in Subsidiaries	23,128,580
Total	23,128,580

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings — Statement: 21

Description	Amount
Prior Period Adjustment & Rounding	4,805
Total	4,805

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SYNOVUS BANK

Tax Year 2011

EIN: [redacted]

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SC 0801

COPY

1120

STATE OF SOUTH CAROLINA
BANK TAX RETURN
Return is due on or before the 15th day of the 3rd month following the close of the taxable year

Mail this return to:
SC DEPARTMENT OF REVENUE
Corporation Return
Columbia, SC 29214-0100

SC 1101 B
(Rev 7/25/11) 3089

TAXPAYER ID INFORMATION

SC FILE # 0-0

Attach complete copy of Federal Return

If Final Return, Indicate Whether: Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn ☐

County or Counties in SC Where Property is Located

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME FOR THE PERIOD ENDING 12/31/2011

FEIN [redacted]

1ST AMENDED AS FILED

14-0181

SYNOVUS BANK
1111 Bay Avenue Suite 200
Columbus GA 31901

DO NOT PROCESS

Change of: ☐ Address ☐ Accounting Period ☒ Amended

USE BLACK INK ONLY

Street	City	State
Audit Location: 1111 Bay Avenue Suite 200	Columbus	GA

Audit Contact: James Buchs Telephone Number: (706) 644-3121

Date organized December 24, 1900 Under the laws of GA

Books are in care of _____ Located at 1111 Bay Avenue Suite 200 Columbus GA

If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1.	Federal Taxable Income per federal tax return **AMENDED** S Corporations, see General Information in Instructions.	▶ 1.	-54,876,240
2	Net Adjustment from line 19, Schedule A and B	2	79,047,994
3	Total Net Income As Reconciled (line 1 plus or minus line 2)	3	24,171,754
4	If Multi-state Bank, enter amount from line 6, Schedule D, otherwise enter amount from line 3	▶ 4.	2,577,773
	* Line 4 Must Be Completed By All Taxpayers.		
5	Tax (multiply line 4 by .045 (4.5%)	5	116,000
6	Non Refundable Credits Taken This year from SC 1120-TC	6.	116,000
7	Balance of Tax (line 5 less line 6)	7.	NONE
8	Payments: (a) Tax Withheld (Attach 1099s, I-290s and/or W-2s) _____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 0	8	0
9	Balance of Tax Due (line 7 less line 8)	▶ 9.	NONE
10	Penalty for Underpayment of Estimated Tax (See instructions)	10	0
11.	Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE	11.	NONE
12	Overpayment (line 8 less line 7) NONE To be applied as follows.		
	(a) Estimated tax ▶ NONE (b) REFUNDED ▶		NONE

For Office Use Only

I the undersigned a principal officer of the bank for which this return is made declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return

Please Sign Here: James R. Buchs 6/27/2013 VP Director of Tax
Signature of officer Date Title

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only

Preparer Printed Name	Check if self-employed ☐	Preparer telephone number
Preparer Signature		PTIN or FEIN
Firm's name (or yours if self-employed) and address		ZIP Code

F 08/15/2011

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SC 0802

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1.	6,635,207	
2.		2.		
3.		3.		
4.	Other Items (attach schedule) See Stat 1	4.	8,929,159	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	8,216,551	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stat 2 Other Items	-49,520,363	9.	-25,840,447

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.		
11.	Other income subject to tax not on books this year See Stat 3	11.	-8,389,417	
12.		12.		
13.		13.		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14.	11,909,386	
15.	Depreciation	15.	22,508,778	
16.	Contributions carryover	16.	1,877,136	
17.	Travel and entertainment	17.	670,864	
18.	Total Deductions (add lines 10 through 17) See Stat 4 Other Items	-133,455,198	18.	-104,888,441
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B		19.	79,047,994

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible pers. prop.	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	24,171,754
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	24,171,754
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	2,577,773
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	2,577,773

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1 In SC	2 Total Everywhere	3 Ratio
1. Total Gross Receipts	149,880,078	1,405,422,590	
2. Less: Exclusion	><	><	
3. Gross Receipts (for ratio)	149,880,078	1,405,422,590	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.6644 %

1120 F 08/12/2011

30892020

SC 0803

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR CHILD CARE PROGRAM

Attach this form to your return.

SC SCH. TC 9
(Rev. 7/20/07)
3291
2011

Name
SYNOVUS BANK

SS or FED. EI Number
[redacted]

Address
1111 Bay Avenue Suite 200

Columbus GA 31901

PART I EXPENSES FOR ESTABLISHING A CHILD CARE PROGRAM

A. When you operate the program (Expenses include mortgage or lease payments.)

1.	Playground and classroom equipment	1.
2.	Kitchen appliances and cooking equipment	2.
3.	Real property and improvements	3.
4.	Donations to a nonprofit corporation in South Carolina that provides child care services to your employees. Provide donee information below.*	4.
5.	First Year organization and administration expenses (From section B, Line 1)	5.
6.	Other	6.
7.	Total for year	7. 0
8.	Prior year(s) expenses, if any	8.
9.	Total expenses (Add amounts on lines 7 and 8.)	9. 0
10.	For Limitation Calculation	10. $200,000
11.	Subtract the amount on line 8 from $200,000.	11. 200,000
12.	Enter lesser of the amounts on lines 7, 10 or 11.	12. 0
13.	Multiply the amount on line 12 by .50 (50%). Enter here and in Part III.	13. 0

B. When you make direct payments to licensed child facilities which you do not operate.

1.	First Year organization and administration expenses	1.

* Name of donee nonprofit corporation: _____

Federal Employer ID Number of donee: _____

Address: _____

_____

F(10) 11/19/09

32911026

SC 0804

[redacted]

PART II ANNUAL EXPENSES OF OPERATING A CHILD CARE PROGRAM.

A. When you operate the program

1.	Salaries and wages	1.
2.	Supplies	2.
3.	Utilities	3.
4.	Other	4.
5.	Total for year	5. 0
6.	Multiply the amount on line 5 by .50 (50%).	6. 0
7.	Number of employees benefiting from the program	7.
8.	Multiply the number on line 7 by $3,000.00.	8. 0
9.	Enter the lesser of the amounts on lines 6 or 8. Enter here and in Part III.	9. 0

B. When you make direct payment to licensed child care facilities which you do not operate.

1.	Direct payments to licensed or registered independent child care facilities	1.
2.	Actual administrative expenses limited to 2% (two percent) of direct payments on line 1	2.
3.	Total for year	3. 0
4.	Multiply the amount on line 3 by .50 (50%).	4. 0
5.	Number of employees benefiting from the program	5.
6.	Multiply the number on line 5 by $3,000.00	6. 0
7.	Enter the lesser of the amounts on lines 4 or 6. Enter here and in Part III.	7. 0

PART III SUMMARY

1.	Enter the amount from Part I A, line 13.	1. 0
2.	Enter the amount from Part II A, line 9.	2. 0
3.	Enter the amount from Part II B, line 7.	3. 0
4.	Unused child care program credit carryover	4. 0
5.	Total - Add amounts on lines 1 through 4.	5. 0
6.	Enter 50% of state income tax, bank tax or insurance premium tax.	6. 58,000
7.	Allowable credit - Enter the lesser of the amounts from lines 5 or 6 here and on the appropriate tax credit schedule.	7. 0

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

▶ Attach to your tax return.

SC2220
(Rev. 1/10/12)
3099
2011

Name

SYNOVUS BANK

Employer identification number

[redacted]

Part I Required Annual Payment

1 Total tax (line 11, SC1120; or comparable line for other income tax returns). If the result is less than $100, do not complete the rest of this form. You do not owe the penalty	1	0
2 Enter the tax shown on the corporation's 2010 income tax return (see instructions) Caution: If the tax is zero or the tax year was for less than 12 months, skip this line	2	
3 Enter the smaller of line 1 or line 2. If the corporation is required to skip line 2, enter the amount from line 1 on line 3	3	0

Part II Reasons for Filing - Check the boxes below that apply. If any box is checked, the corporation must file SC2220 with the corporation's tax return, even if it does not owe the penalty. If the box on line 4 or line 5 applies, the corporation may be able to lower or eliminate the penalty.

4 ☐ The corporation is using the adjusted seasonal installment method.

5 ☐ The corporation is using the annualized income installment method.

6 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring Your Underpayment

		(a)	(b)	(c)	(d)
7 **Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year	7	04/15/2011	06/15/2011	09/15/2011	12/15/2011
8 **Required installments.** If the box on line 4 and/or line 5 above is checked, see instructions for the amounts to enter. If the box on line 6 (but not 4 or 5) is checked, see instructions for the amount to enter by a large corporation. If none of these boxes are checked, enter 25% of line 3 above in each column	8	0	0	0	0
9 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 9 on line 13	9		0	0	0
Complete lines 10 through 16 for one column before going to the next column.					
10 Enter amt, if any, from line 16 of preceding column	10	N/A	0	0	0
11 Add lines 9 and 10	11		0	0	0
12 Add amounts on lines 14 and 15 of the preceding column and enter the result	12		0	0	0
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	0	0	0	0
14 If the amount on line 13 is zero, subtract line 11 from line 12 and enter the result. Otherwise, enter -0-	14		0	0	
15 **Underpayment.** If ln 13 is less than or equal to line 8, subtr line 13 from line 8 and enter the result. Then go to line 10 of the next column. Otherwise, go to line 16	15	NONE	NONE	NONE	NONE
16 **Overpayment.** If line 8 is less than line 13, subtract line 8 from line 13 and enter the result. Then go to line 10 of the next column	16	NONE	NONE	NONE	

Go to Part IV on page 2 to figure the penalty. If there are no entries on line 16, no penalty is owed.

PKTX # 01/20/2012

30991020

SC 0806

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
17	Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (SC 990-T filers: Use 5th month instead of 3rd month.)	17			
18	Number of days from due date of installment on line 7 to the date shown on line 17	18	0	0	0	0
19	Number of days on line 18 after 4/15/11 and before 7/1/11	19				
20	Underpayment on line 15 X No of days on line 19 / 365 X 4%	20	$ 0	$ 0	$ 0	$ 0
21	Number of days on line 18 after 6/30/11 and before 10/1/11	21				
22	Underpayment on line 15 X No of days on line 21 / 366 X 4%	22	$ 0	$ 0	$ 0	$ 0
23	Number of days on line 18 after 9/30/11 and before 1/1/12	23				
24	Underpayment on line 15 X No of days on line 23 / 365 X 3%	24	$ 0	$ 0	$ 0	$ 0
25	Number of days on line 18 after 12/31/11 and before 4/1/12	25				
26	Underpayment on line 15 X No of days on line 25 / 366 X 3%	26	$ 0	$ 0	$ 0	$ 0
27	Number of days on line 18 after 3/31/12 and before 7/1/12	27				
28	Underpayment on line 15 X No of days on line 27 / 366 X *%	28	$ 0	$ 0	$ 0	$ 0
29	Number of days on line 18 after 6/30/12 and before 10/1/12	29				
30	Underpayment on line 15 X No of days on line 29 / 366 X *%	30	$ 0	$ 0	$ 0	$ 0
31	Number of days on line 18 after 9/30/12 and before 1/1/13	31				
32	Underpayment on line 15 X No of days on line 31 / 366 X *%	32	$	$	$	$
33	Number of days on line 18 after 12/31/12 and before 2/16/13	33				
34	Underpayment on line 15 X No of days on line 33 / 366 X *%	34	$	$	$	$
35	Add lines 20, 22, 24, 26, 28, 30, 32 and 34	35	$ 0	$ 0	$ 0	$ 0
36	Penalty. Add columns (a) through (d), of line 35. Enter the total here and on SC1120, line 17; or the comparable line for other income tax returns	36				$ 0

* For underpayments paid after March 31, 2012: For lines 28, 30, 32 and 34, use the penalty interest rate for each calendar quarter that the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS's web site at www.irs.gov or call 1-800-829-4933 to get the interest rate information.

VRTX 01/20/2012

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/26/11)
5370

NAME OF CORPORATION: STEVENS BANK

FEIN: [redacted]

SC FILE #: 0- 0

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter credit description and associated code from the following information, along with the dollar amount of credit claimed.

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	021	1,097,671	133,058	58,000		1,172,729
6. Textiles Rehabilitation	023	2,658,136	392,529	58,000		2,992,665
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16. Total of Lines 1-15		3,755,807	525,587	116,000		4,165,394

**SEE SEPARATE LISTING FOR CREDITS WHICH MAY BE USED AS CREDITS AGAINST LICENSE FEES.

Part II Corporate License Fee Credits

Credit Description	Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.						
2.						
3.						
4.						
5.						
6.						
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH. TC-21
(6/3/03)
3380
20 11

Name As Shown On Tax Return

SYNOVUS BANK

SS No. or Fed. EI No. [redacted]

1.	Amount of qualified rehabilitation expenditures deducted on federal return per IRC Section 47 for a structure located in SC	6,652,900
2.	Enter 10% of Line 1	665,290
3.	Enter 20% of line 2. This is your current year credit (See Instructions)	133,058
4.	Allowable credit cannot exceed current year tax liability Enter this amount on the appropriate tax credit schedule	58,000
5.	Subtract line 4 from line 3. This is your credit carryover to future years	75,058

INSTRUCTIONS

LINE 1:
The South Carolina Historic Rehabilitation Incentives Act provides for a nonrefundable income tax credit. The credit is for taxable years beginning after 2002, for property placed in service after June 30, 2003. The Rehabilitation project must meet all requirements for the Federal 20% income tax credit. Federal expenditures for an income producing certified historic structure are reported on SC SCH. TC-21. Rehabilitation expenditures for "certified historic residential structures" that are owner occupied are reported on SC SCH. TC-22.

Enter the amount of expenditures that qualify for the federal credit from your federal tax return for a certified rehabilitation of an historic structure located in South Carolina. The taxpayer must attach to his South Carolina income tax return a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed.

The terms "taxpayer," "qualified rehabilitation expenditures," and "certified historic structure" have the same meaning as provided in Internal Revenue Code Section 47 and the applicable treasury regulations.

LINE 2:
The credit on line 2 is equal to 10% of the qualified rehabilitation expenditures for a certified historic structure located in South Carolina that qualify for the federal rehabilitation credit provided in Internal Revenue Code Section 47.

LINE 3:
The credit is claimed in equal installments over a 5-year period beginning with the year that the property is placed in service. Enter 20% of line 2 on line 3.

LINE 4:
Allowable credit cannot exceed the current year tax liability.

LINE 5:
Any unused credit from the current year may be carried forward for the succeeding 5 years. After five years, the credit expires.

Visit our website at **www.sctax.org** for more information on tax credits. More information on the South Carolina Historic Rehabilitation Incentives Act may be found at **www.state.sc.us/scdah**

SC 0809

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH.TC-23
(Rev. 9/23/10)
3366
20 11

Name As Shown On Tax Return
SYNOVUS BANK

SSN or FEIN [redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions ..... 1. $ _____

2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year ..... 2. $ _____

3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount ..... 3. $ 392,529

4. Enter the amount carried forward from previous tax years ..... 4. $ 2,658,136

5. Add lines 3 and 4 ..... 5. $ 3,050,665

6. Enter your current year tax liability ..... 6. $ 116,000

7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 58,000

8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule ..... 8. $ 58,000

9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 2,992,665

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility placed in service after December 31, 2007 may claim either Option A or B:
A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:
1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer acquired the textile mill site after December 31, 2007 (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) If actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

33861022

SC 0810

SYNOVUS BANK

Tax Year 2011

EIN [redacted]
6/26/2013 2:52:47 PM

Statement: 1
Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,316,387
2	Life Insurance Death Benefit	511,287
3	Corporate Dividend	484
Total		8,828,158

Statement: 2
Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	(3,931,819)
2	Partnership Income	(925,411)
3	Gain/(Loss) on Sale of Fixed Assets	(44,939,846)
4	Dividend Paid from RSA	(77)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	30,141
7	Deduction for Unused Qzab Credit	68,600
8	Amortization of Goodwill & other Intang	175,800
Total		(49,520,363)

Statement: 3
Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Security Gain/Loss on Transaction	(993,642)
2	SFAS 91 Unearned Fees	5,372,502
3	Credit Life Insurance	(11,613)
4	Treasury Note Accretion	302,326
5	Capitalized Lease Income	(19,914,919)
6	Write Up/Write Down of Investment	6,206,909
7	Accrued Interest on Loans	378,462
8	Income From Natured Securities	270,558
Total		(8,389,417)

Statement: 4
Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	9,122
2	Preference Interest	46,115
3	Prepaid Expenses	(2,428,798)
4	RSA Award Expense	4,135,878
5	Stock Option Expense	(136,686)
6	Business Gifts Over $25	44,139
7	Deferred Compensation-Employee	49,139
8	Tax Penalties & Regulatory Fines	73,688
9	Deferred Expenses	5,389,528
10	Excess Pension Plan Adjustment	42,299
11	Self-Insured Salary Continuation Coverag	83,473
12	Loan Loss Reserve Adjustment	(157,489,879)
13	Lobbying Expenses	156,796
14	Leasehold Rental	1,048,149

SC 0811

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2011
NOL After Apportionment Carryover

		Synovus Bank
Yr 2008	Generated	0
	Utilized	0
Yr 2009	Generated	159,286,694
	Utilized	0
Yr 2010	Generated	231,764,296
	Utilized	0
Yr 2011	Generated	0
	Utilized	0
		391,050,990

SC 0812

2011 South Carolina Tax Credit Carryforward

Year		021 Certified Historic Structure Credit	023 Textiles Rehabilitation Credit	Total
2008	Generated	365,891	988,733	1,354,624
	Utilized - 2009	0	(308,063)	(308,063)
	Utilized - 2011	(58,000)	(58,000)	(116,000)
	Sub-Totals	307,891	622,670	930,561
2009	Generated	365,890	988,733	1,354,623
	Utilized	0	0	0
2010	Generated	365,890	988,733	1,354,623
	Utilized	0	0	0
2011	Generated	133,058	392,529	525,587
	Utilized	0	0	
		1,172,729	2,992,665	4,165,394

SC 0813

EXPLANATION IN SUPPORT OF AMENDED FORM SC-1101-B

CLAIM FOR REFUND OF SOUTH CAROLINA BANK TAX

Brief Statement of Facts and Statement of Claim

In accordance with S.C. Code § 12-60-470, Synovus Financial Corp. ("Synovus") files this claim for refund of bank taxes paid for tax year 2011. This Exhibit is intended to provide factual and legal support for Synovus's amended return and claim for refund, which is timely filed pursuant to S.C. Code Ann. § 12-54-85(F). For purposes of this Explanation: (i) the phrase "South Carolina Bank Tax" or "Bank Tax" shall mean the tax imposed by the South Carolina Income Tax on Banks under Title 12, Chapter 11 of the South Carolina Code Annotated, codified at S.C. Code Ann. § 12-11-10 *et seq.*; and (ii) the phrase "South Carolina Corporate Income Tax" or "Corporate Income Tax" shall mean the tax imposed by the South Carolina Income Tax Act under Title 12, Chapter 6 of the South Carolina Code Annotated, codified at S.C. Code Ann. § 12-6-10 *et seq.*

Synovus is a holding company that, through subsidiaries, has been engaged in a banking business within the State of South Carolina. In 2010, one of Synovus's subsidiaries—National Bank of South Carolina ("NBSC")—merged into another Synovus subsidiary, Synovus Bank (formerly Columbus Bank and Trust Company) ("Synovus Bank"). At the time of the merger, the combined NBSC and Columbus Bank and Trust Company had South Carolina net operating losses in the amount of **$159,286,694 for tax year 2009** and **$231,764,296 for tax year 2010.**

Synovus files this claim for refund based on its position that, pursuant to the South Carolina Bank Tax, and in accordance with the related provisions of the South Carolina Corporate Income Tax, Synovus is entitled to utilize net operating losses for purposes of computing its South Carolina Bank Tax liability. For tax year 2011, utilization of such losses results in a claim for **refund in the amount of $116,000.**[1]

Analysis and Supporting Authorities

The South Carolina Bank Tax is imposed on "entire net income." S.C. Code Ann. § 12-11-20. Both the federal government as well as most states impose taxes on net income, and in virtually every case the tax base takes into account a deduction for NOLs sustained in prior years. *See, e.g.*, 30 Del. Code § 1903; N.Y. Tax Law § 1503; R.I. Reg. CT 94-06. There is nothing in the South Carolina Code that expresses a departure from this norm. Instead, as detailed below, the South Carolina statutes support the proposition that NOLs may be carried forward and deducted against entire net income for purposes of the Bank Tax.

[1] Note that Synovus's refund claim is not a claim for refund of an amount paid; rather, it is a claim to have the utilization of a Textile Tax Credit (code 023) in the amount of $58,000 reversed and the utilization of a Certified Historic Structure Credit (Code 021) in the amount of $58,000 reversed.

A statute in the Corporate Income Tax chapter—S.C. Code Section 12-6-50—sets forth a list of specific *unadopted* federal deductions, which list explicitly includes deductions under IRC "Section 172(b)(1) *relating to carrybacks*." S.C. Code § 12-6-50(6) (emphasis added). Since IRC Section 172(b)(1) relates to *both* NOL carrybacks *and* carryovers, the logical implication is that Section 12-6-50 permits deductions for NOL *carryovers*. *See, e.g., S.C. Dep't of Consumer Affairs v. Rent-a-Center, Inc.*, 547 S.E.2d 881, 883-84 (S.C. App. Ct. 2001) ("The canon of construction '*expressio unius est exclusio alterius*' or '*inclusio unius est exclusio alterius*' holds that 'to express or include one thing implies the exclusion of another, or of the alternative.'") (citation omitted). Indeed, S.C. Code Section 12-6-1130(4) expressly confirms that interpretation with respect to South Carolina's Corporate Income Tax by prohibiting corporate income tax deductions for NOL carrybacks but permitting such deductions for apportioned NOL carryovers.[2]

While Section 12-6-50 appears in the Corporate Income Tax chapter, its application is explicitly extended to other taxes—including the Bank Tax. The general application of Section 12-6-50 to the Bank Tax has been confirmed on a number of occasions, including (most recently) in 2009, when an amendment to Section 12-6-50 was passed, in which the legislature retained the explicit statement that the statute's list of unadopted federal deductions applies to all "taxes administered by the [D]epartment [of Revenue]." *See* H. 3721, 118th Leg., 2009-2010 (S.C. 2009); *see also* H. 3768, 116th Leg., 2005-2006 (S.C. 2005). Furthermore, the Department has recognized in its own regulations that the Bank Tax is "administered by the Department of Revenue." *See* S.C. Code Regs. 117-1500. Therefore, by the express terms of Section 12-6-50, the same list of unadopted federal deductions that explicitly applies for purposes of the Corporate Income Tax must also apply to the Bank Tax. *See also* S.C. Code § 12-11-40 (noting that the provisions of the Corporate Income Tax govern the "administration" and "enforcement" of the Bank Tax). Thus, because Section 12-6-50 applies to the Bank Tax, and because that section only excludes NOL *carrybacks* from adoption, the rules of statutory construction dictate that NOL *carryovers* are permitted for purposes of the South Carolina Bank Tax.

This conclusion is further supported by the South Carolina Department of Revenue's own reasoning as articulated in S.C. Private Letter Ruling No. 95-10 (Sept. 28, 1995). In that ruling the Department applied IRC Section 368 principles to the Bank Tax, noting that "the same policy reasons that encouraged the adoption by South Carolina of the Internal Revenue Code . . . to corporations [subject to the Corporate Income Tax] encourage the extension of these provisions to . . . taxpayers subject to [the Bank Tax]." Thus, as the Department itself has recognized with respect to other Corporate Income Tax provisions that have implications in computing the Bank Tax, where the legislature has not expressly *excluded* a provision of the Internal Revenue Code, it has implicitly *adopted* that provision for purposes of both the Corporate Income Tax and the Bank Tax. Accordingly, because the legislature did not exclude NOL carryovers in the language of S.C. Code Sections 12-6-50 and 12-6-1130(4), the most reasonable conclusion is that the legislature intended to permit the deduction of NOL carryovers for purposes of "all taxes administered by the Department"—including but not limited to the Bank Tax.

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[2] In addition, the Department explicitly recognizes that NOL carryovers are permitted with respect to the Corporate Income Tax, as evidenced by the return for such tax (Form 1120). *See* Instructions, Form 1120, p. 11 ("If a corporation has a South Carolina NOL carryover which has not expired as of January 1, 1985, the NOL may be carried forward until exhausted or expired.").

Furthermore, S.C. Code Section 12-11-40 also explicitly provides that the provisions of chapter 6 (*i.e.*, the Income Tax chapter) apply to the Bank Tax for purposes of *apportionment*. In turn, the applicable apportionment provision in chapter 6—S.C. Code Section 12-6-1130(4)(d)—specifies that "[a deductible] net operating loss is subject to . . . apportionment . . . in the year the loss is incurred." Accordingly, a net operating loss must be apportioned in like manner under the Bank Tax—a computation and requirement that logically presupposes the existence of a Bank Tax NOL deduction in the first place.

Finally, a denial of a deduction for NOLs sustained in prior years is incompatible with banking public policy, which mandates and encourages adequate capital. A tax imposed on bank income earned in a single or isolated year without regard to losses sustained in prior years could imprudently and unfairly impair bank capital. It is unlikely that the South Carolina legislature would depart from widely accepted income tax norms in order to enact a levy that is contrary to such a well-established and commonly accepted public policy. *See, e.g., Richard's Auto City, Inc. v. Dir., Div. of Taxation of N.J.*, 12 N.J. Tax 619, 626 (1992) ("The [New Jersey] Legislature recognized that [] not permitting a net operating loss to be carried over to a subsequent tax accounting period [] would produce harsh results for many businesses whose yearly income may fluctuate from a loss in one year to a profit the next."); *United Technologies Corp. v. Groppo*, 600 A.2d 1350, 1358 (Conn. 1991) (holding that there was no basis for allowing NOLs under one tax regime but excluding them from another, explaining: "An inequitable tax burden would result if companies were taxed during profitable periods without receiving any relief during periods of net operating losses.").

Because the relevant provisions of Chapters 6 and 11 of Title 12 of the South Carolina Code establish that the South Carolina legislature intended to apply the IRC provisions which govern net operating losses to the South Carolina Income and Bank Taxes (as explained *supra*), it is Synovus's position that—assuming it is entitled to utilize net operating losses for purposes of computing its South Carolina Bank Tax liability—the following rules also apply to the utilization of those net operating losses:

(1) The carry-forward period of such net operating losses under the Bank Tax is 20 years (consistent with the eligible carry-forward period for purposes of the South Carolina Corporate Income Tax under S.C. Code Ann. §§ 12-6-50 and 12-6-1130 and IRC § 172);

(2) Pursuant to S.C. Code Ann. § 12-6-1130 and S.C. Private Letter Ruling No. 95-10 (Sept. 28, 1995), NBSC's net operating losses can be claimed by Synovus Bank (the surviving entity of NBSC's merger into Synovus Bank); and

(3) Pursuant to S.C. Code Ann. § 12-6-50 and 12-6-1130, the limitations of IRC § 382 also apply for purposes of computing net operating losses under the South Carolina Bank Tax.

Conclusion

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
BUSINESS Batch Cover Sheet

C-311
(Rev. 06/12/08)
6263

KEYENTRY	NON TAX ZERO	NORMAL	01/22/2015
Batch Source	Batch Type	Priority	Recd Date

430344	01/23/2015	NO
Batch #	Batch Date	Secondary Document?

1
DLN Count

[redacted]
Beginning DLN

[redacted]
Ending DLN

Trans Code:	PN	Form ID:	3089 SC1101B
Reason Code:	18	Program Code:	Form Name
Timely Indicator:	C	Checks S/M:	
Field Code:		Attachments:	NO
Tax Year:		SPECIAL CODE	

Income Form Type	Income Audit Type	Property Trans Code	Property Reason Code

Batch Comments: _____

Batch Routing: _____

Attention: AMENDED

Missing DLN's: _____

Created By:	Date/Time:	Entered By:	Verified By:
ANDRE CALHOUN	01/22/2015 11:50AM		

62631015

SC 0817

SYNOVUS FINANCIAL CORP
TAX DEPARTMENT
1111 BAY AVENUE
(NOVUS CENTER, 2ND FLOOR
COLUMBUS, GA 31901

1247

RETURN RECEIPT REQUESTED

SC Department of Revenue
Corporation Return
Columbia, SC 29214-0100

RETURN RECEIPT REQUESTED

SC 0818

2012 Form SC 1101B – Synovus

(signed 09-12-13)

SC 0819

1120

131722

STATE OF SOUTH CAROLINA

BANK TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year.

Mail this return to: SC DEPARTMENT OF REVENUE, Corporation Return, Columbia, SC 29214-0100

SC 1101 B
(Rev. 6/28/12)
3089

SC FILE # 20080158 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2012
FEIN [redacted]
NAME Synovus Bank
MAILING ADDRESS 1111 Bay Avenue Suite 200
CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period ☐ Amended

Attach complete copy of Federal Return

Use Black Ink Only

County or Counties in SC Where Property is Located.

See Attached Schedule

Audit Location Street
1111 Bay Avenue Suite 200
City State
Columbus GA

Audit Contact Telephone Number
James Buchs (706) 644-3121

If Filing a Final Return, Indicate Whether:

☐ Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn

Date organized December 24, 1900 Under the laws of GA
Books are in care of James Buchs Located at 1111 Bay Avenue Suite 200 Columbus GA
If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1. Federal Taxable Income per federal tax return ▶ **S Corporations, see General Information in Instructions.** 44012048	1.	-91,914,767
2. Net Adjustment from line 19, Schedule A and B	2.	804,241,497
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	712,326,730
4. *If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3* ▶ *** Line 4 Must Be Completed By All Taxpayers.**	4.	77,300,984
5. Tax (multiply line 4 by .045 (4.5%)	5.	3,478,544
6. Non Refundable Credits Taken This year from SC 1120-TC	6.	2,912,001
7. Balance of Tax (line 5 less line 6)	7.	566,543
8. **Payments:** (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) ____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 500,000	8.	500,000
9. Balance of Tax Due (line 7 less line 8) ▶	9.	66,543
10. Penalty for Underpayment of Estimated Tax (See Instructions)	10	0
11. **Total Tax** and Penalty Due (add lines 9 and 10) **BALANCE DUE** 14-0101	11.	66,543
12. **Overpayment** (line 8 less line 7) NONE To be applied as follows: (a) Estimated tax ▶ NONE **(b) REFUNDED** ▶		NONE

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return

Please Sign Here
James R. Buchs — Signature of officer
9/12/2013 — Date
VP Director of Tax — Title

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only
Preparer Printed Name | Check if self-employed ☐ | Preparer telephone number
Preparer signature | PTIN or FEIN
ZIP Code
Firm's name (or yours if self-employed) and address

30891022

F 08/09/2012

SC 0820

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1.	5,777,501	
2		2.		
3		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,306,751	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6	Depreciation	6.	-1,320,181	
7.		7.		
8		8.		
9	Total Additions (add lines 1 through 8) See Stmt 2 Other Items	99,869,905	9.	112,633,976

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books

10.		10.		
11.	Other income subject to tax not on books this year See Stmt 3	11.	7,875,375	
12.		12		
13.		13		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14.	-526,322,463	
15		15		
16.	Contributions carryover	16.	1,096,922	
17	Travel and entertainment	17	617,138	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other Items	-174,874,493	18.	-691,607,521
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B		19.	804,241,497

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct. to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible personal property	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1. Total net income as reconciled. Enter amount from line 3, Page 1	1.	712,326,730
2. Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3. Total net income subject to apportionment (line 1 less line 2)	3.	712,326,730
4. Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	77,300,984
5. Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6. Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	77,300,984

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3 Ratio
1. Total Gross Receipts	130,045,003	1,198,366,055	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	130,045,003	1,198,366,055	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.8519 %

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/25/12)
3370

NAME OF CORPORATION: Synovus Bank

FEIN: [redacted]

SC FILE #: 20080758- 2

These credits are computed on separate forms. Be sure to **attach the appropriate form(s)** to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter any other credit description and associated code from Part I Codes, along with the credit amount.

Part I Credit Description	Part I Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	021	1,172,729		1,172,729		
6. Textiles Rehabilitation	023	2,992,665		1,739,272		1,253,393
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16. Total of Lines 1-15		4,165,394		2,912,001		1,253,393

**"ENTER ANY CREDIT DESCRIPTION AND ASSOCIATED CODE FROM PART II CODES, ALONG WITH THE CREDIT AMOUNT.

Part II Corporate License Fee Credits

Part II Credit Description	Part II Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.						
2.						
3.						
4.						
5.						
6.						
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

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SC 0822

1062 | 294958 1 000 THO

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003
Attach to your Income Tax Return

SC SCH. TC-21
(Rev. 10/11/07)
3380
20 12

Name As Shown On Tax Return: Synovus Bank

SS No. or Fed. EI No.: [redacted]

1. Enter the amount of qualified rehabilitation expenditures under IRC Section 47 made to a property located in SC, placed in service during this tax year. . . . .
2. Enter 10% of the amount on line 1. This is the credit amount earned in the current year. . . . .
3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-21 if the property was placed in service before this year. This is your annual installment amount. . . . .
4. Enter the amount of unused credit carried forward from previous tax years. 1,172,729
5. Add lines 3 and 4. 1,172,729
6. Enter your current year tax liability. 3,478,544
7. Enter the lesser of lines 5 and 6. This is your current year credit. Enter this amount on the appropriate tax credit schedule. 1,172,729
8. Subtract line 7 from line 5. This is your credit carryover to future years. . . . .

INSTRUCTIONS

The certified historic structure credit is available against income tax or corporate license tax for "qualified rehabilitation expenditures" to a "certified historic structure," as those terms are defined in IRC Section 47 and applicable treasury regulations. The credit is available if the expenditures are incurred in taxable years beginning after 2002 and if the property is placed in service after June 30, 2003. A rehabilitation project must meet all requirements for the federal 20% income tax credit under IRC Section 47.

For a period of up to five years, additional work done by the taxpayer must be consistent with the Secretary of the Interior's Standards for Rehabilitation. The State Historic Preservation Officer may review additional work and has the right to inspect. Additional work that the State Historic Preservation Officer deems inconsistent with the Standards for Rehabilitation will result in forfeiture of any unused credit amount, including any amounts carried forward.

The taxpayer may appeal to the State Review Board to review any determination by the State Historic Preservation Officer.

Complete **a separate TC-21 for each rehabilitated property.** If filing a paper return, attach a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed. If filing an electronic return, keep a copy of them with your tax records.

Complete TC-22 if claiming a credit for rehabilitation expenses for a certified historic residential structure.

LINE 1: Enter the amount of rehabilitation expenditures that qualify under IRC Section 47, made to a certified historic structure located in South Carolina, placed in service during this tax year.

LINE 2: The SC credit amount is 10% of the amount qualifying under IRC Section 47.

LINE 3: The credit is claimed in equal installments over a 5-year period beginning with the tax year that the property is placed in service. Enter 20% of line 2 on line 3. If the property was placed in service in a prior year, enter the amount from line 3 of last year's TC-21.

LINE 4: Annual installments that exceed a taxpayer's tax liability can be carried forward for five consecutive years.

LINE 5: The total available credit is the amount of this year's annual installment plus any amount carried forward from prior years.

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SC 0823

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THO

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH. TC-23
(Rev. 9/23/10)
3386
20

Name As Shown On Tax Return

Synovus Bank

SSN or FEIN

[redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions . . . . . 1. $
2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year . . . . . 2. $
3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount. . . . . 3. $
4. Enter the amount carried forward from previous tax years . . . . . 4. $ 2,992,665
5. Add lines 3 and 4 . . . . . 5. $ 2,992,665
6. Enter your current year tax liability . . . . . 6. $ 3,478,544
7. Current year credit limit. Multiply line 6 by 50% (.50) . . . . . 7. $ 1,739,272
8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule . . . . . 8. $ 1,739,272
9. Subtract line 8 from line 6. Unused credit may be carried forward for 5 years . . . . . 9. $ 1,253,393

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility **placed in service after December 31, 2007** may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer **acquired the textile mill site after December 31, 2007** (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) if actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

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SC 0824

Synovus Bank

Tax Year 2012

EIN [redacted]

9/9/2013 4:56:07 PM

Statement: 1

Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
[illegible]	[illegible]	[illegible]
[illegible]		[illegible]

Statement: 2

Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
[illegible]	[illegible]	[illegible]
[illegible]		[illegible]

Statement: 3

Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
[illegible]	[illegible]	[illegible]
[illegible]		[illegible]

Statement: 4

Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
[illegible]	[illegible]	[illegible]
[illegible]		[illegible]

SC 0825

Synovus Bank

Tax Year 2012

EIN [redacted]

9/9/2013 4:56:07 PM

Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	[illegible]	[illegible]
2	[illegible]	[illegible]
3	[illegible]	[illegible]
4	[illegible]	[illegible]
5	[illegible]	[illegible]

Synovus Bank [redacted]

Schedule of County or Counties in SC Where Property is Located:

Anderson	Florence	Lexington
Beaufort	Georgetown	Richland
Berkeley	Greenville	Spartanburg
Charleston	Horry	Sumter
Clarendon	Kershaw	York
Dorchester	Lee	

SC 0827

Synovus Bank [redacted]

SC 1101B, Line 1, Federal Taxable Income per Federal Return

Line 30, Federal 1120	(93,011,689)
Federal Charitable Contribution	1,096,922
Income to Apportion	(91,914,767)

SC 0828

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2012
NOL After Apportionment Carryover

		Synovus Bank *	Synovus Bank (fka Columbus Bank and Trust Co.)	The National Bank of South Carolina
Yr 2009	Generated	159,286,694	1,781,657	157,505,037
	Utilized	0	0	0
Yr 2010	Generated	231,764,296	85,958,292	145,806,004
	Utilized	0	0	0
Yr 2011	Generated	0	0	0
	Utilized	0	0	0
Yr 2012	Generated	0	0	0
	Utilized	0	0	0
		391,050,990	87,739,949	303,311,041

* - The National Bank of South Carolina merged into Columbus Bank and Trust Company on June 1, 2010. Columbus Bank and Trust Company changed its name to Synovus Bank on June 1, 2010.

SC 0829

Synovus Bank

Form SC 1101 B - South Carolina Tax Credit Carryforward Calculation

As of YE: 12/31/2012

		Synovus Bank	Textile Rehab	Historic Structure	Total
Yr 2008	Generated	1,354,624	988,733	365,891	1,354,624
	2011 Orig Return	(116,000)	(58,000)	(58,000)	(116,000)
	Used on 2012 Return	(930,561)	(622,670)	(307,891)	(930,561)
	Utilized	(308,063)	(308,063)	-	(308,063)
Yr 2009	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Return	(1,354,623)	(988,733)	(365,890)	(1,354,623)
Yr 2010	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Return	(493,759)	(127,869)	(365,890)	(493,759)
Yr 2011	Generated	525,587	392,529	133,058	525,587
	Utilized	(133,058)	-	(133,058)	(133,058)
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
		1,253,393	1,253,393	-	1,253,393

SC 0830

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

U.S. Corporation Income Tax Return

For calendar year 2012 or tax year beginning _____, ending _____

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

OMB No. 1545-0123

2012

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

TYPE OR PRINT

Name: Synovus Bank

Number, street, and room or suite no. If a P.O. box, see instructions.: 1148 Broadway

City or town, state, and ZIP code: Columbus GA 31901

B Employer identification number: [redacted]

C Date incorporated: 12/24/1900

D Total assets (see instructions): $ 30,269,594,255

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

Income	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	0
	2	Cost of goods sold (attach Form 1125-A)		2	0
	3	Gross profit. Subtract line 2 from line 1c		3	0
	4	Dividends (Schedule C, line 19)		4	1,413,338
	5	Interest	See Stmt 1	5	948,082,142
	6	Gross rents		6	6,685,421
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	2,123,682
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	29,908,689
	10	Other income (see instructions—attach statement)	See Stmt 2	10	376,829,906
	11	**Total income.** Add lines 3 through 10 ►		11	1,365,043,178
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ►		12	2,426,488
	13	Salaries and wages (less employment credits)		13	273,792,530
	14	Repairs and maintenance		14	25,038,154
	15	Bad debts		15	473,175,443
	16	Rents	See Stmt 3	16	32,039,900
	17	Taxes and licenses	See Stmt 4	17	24,260,747
	18	Interest	See Stmt 5	18	103,062,401
	19	Charitable contributions		19	1,096,922
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	27,836,550
	21	Depletion		21	
	22	Advertising		22	3,843,938
	23	Pension, profit-sharing, etc., plans		23	7,239,465
	24	Employee benefit programs		24	12,828,477
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Other deductions (attach statement)	See Stmt 6	26	471,389,395
	27	**Total deductions.** Add lines 12 through 26 ►		27	1,458,030,410
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28	-92,987,232
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 20)	29b 24,457		
	c	Add lines 29a and 29b		29c	24,457
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)		30	-93,011,689
	31	Total tax (Schedule J, Part I, line 11)		31	
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32	
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ► ☐		33	
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34	
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	
	36	Enter amount from line 35 you want: **Credited to 2013 estimated tax** ► **Refunded** ►		36	

Sign Here

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

Signature of officer _____ Date _____ ► Group Exec-Tax Title

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

Paid Preparer Use Only

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

Firm's name ► | Firm's EIN ►

Firm's address ► | Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Form **1120** (2012)

JSA 12D0423.000

SC 0831

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	34,938	70	24,457
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			24,457
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 5, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends See Stmt 7	1,378,400		
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶	1,413,338		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			24,457

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Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐			
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐		2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	**Total credits.** Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	**Total.** Add lines 9a through 9f		10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II–Payments and Refundable Credits

12	2011 overpayment credited to 2012		12	
13	2012 estimated tax payments		13	
14	2012 refund applied for on Form 4466		14	( )
15	Combine lines 12, 13, and 14		15	
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	**Total payments.** Add lines 15, 16, and 17		18	
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 8827, line 8c	19c		
d	Other (attach statement—see instructions)	19d		
20	**Total credits.** Add lines 19a through 19d		20	
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32		21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ [redacted]		
b	Business activity ▶ Banking		
c	Product or service ▶ Banking		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation ▶ Synovus Financial Corp [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

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Schedule K **Other Information** *continued* (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
BOP Mortgage Investment Corporation	[redacted]	US	100.00000%

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.	X	

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
See Stmt 8			

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____		X
	(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 5,777,501		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ _____		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ _____		X
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15a	Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?		
b	If "Yes," did or will the corporation file required Forms 1099?		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		2,063,197,694		2,118,401,857
2a	Trade notes and accounts receivable	18,952,443,924		16,612,780,221	
b	Less allowance for bad debts	(527,560,931)	18,424,882,993	(364,845,299)	16,247,934,922
3	Inventories				
4	U.S. government obligations		715,913,615		331,257,176
5	Tax-exempt securities (see instructions)		25,317,805		15,797,423
6	Other current assets (attach statement) See Stmt 9		243,832,405		216,268,757
7	Loans to shareholders				
8	Mortgage and real estate loans		845,225,384		2,685,499,173
9	Other investments (attach statement) See Stmt 10		6,139,693,967		6,559,445,104
10a	Buildings and other depreciable assets	720,793,370		829,866,307	
b	Less accumulated depreciation	(370,716,301)	350,077,069	(477,269,138)	352,597,169
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		126,844,217		124,956,895
13a	Intangible assets (amortizable only)	139,123,628		47,910,118	
b	Less accumulated amortization	(125,329,945)	13,793,683	(43,719,776)	4,190,342
14	Other assets (attach statement) See Stmt 11		470,992,979		1,612,145,437
15	Total assets		29,419,772,011		30,269,594,255
	Liabilities and Shareholders' Equity				
16	Accounts payable		22,256,648,920		21,465,901,783
17	Mortgages, notes, bonds payable in less than 1 year See Stmt 12		3,728,109,965		4,894,638,102
18	Other current liabilities (attach statement) See Stmt 13		120,246,219		108,328,873
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach statement) See Stmt 14		316,752,303		72,012,048
22	Capital stock: a Preferred stock				
	b Common stock	68,912,055	68,912,055	68,912,055	68,912,055
23	Additional paid-in capital		3,941,106,292		3,932,364,549
24	Retained earnings—Appropriated (attach statement)		0		0
25	Retained earnings—Unappropriated		-1,012,003,743		-272,583,155
26	Adjustments to shareholders' equity (attach statement)		0		0
27	Less cost of treasury stock		( )		( )
28	Total liabilities and shareholders' equity		29,419,772,011		30,269,594,255

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1	Net income (loss) per books	712,351,187	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	-526,322,463		Tax-exempt interest $ 5,777,501	
3	Excess of capital losses over capital gains			See Stmt 17 8,306,751	14,084,252
4	Income subject to tax not recorded on books this year (itemize): See Stmt 15	7,875,375	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation $ -1,320,181	
a	Depreciation $		b	Charitable contributions $	
b	Charitable contributions $			See Stmt 18 99,869,905	98,549,724
c	Travel and entertainment $ 617,138		9	Add lines 7 and 8	112,633,976
	Employment credits 23,546		10	Income (page 1, line 28)—line 6 less line 9	-92,987,232
	See Stmt 16 -174,898,039	-174,257,355			
6	Add lines 1 through 5	19,646,744			

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

1	Balance at beginning of year	-1,012,003,743	5	Distributions: a Cash	
2	Net income (loss) per books	712,351,187		b Stock	
3	Other increases (itemize): See Stmt 19			c Property	
		27,069,401	6	Other decreases (itemize):	0
			7	Add lines 5 and 6	0
4	Add lines 1, 2, and 3	-272,583,155	8	Balance at end of year (line 4 less line 7)	-272,583,155

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2012

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Synovus Bank	Banking	[redacted]

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	6,163,067
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	4,163,067
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	0

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	188,365

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	26,176,855
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property		10,882	3.0	HY	200 DB	3,627
b	5-year property		5,041,441	5.0	HY	200 DB	1,008,288
c	7-year property		2,165,684	7.0	HY	200 DB	270,480
d	10-year property						
e	15-year property		161,277	15.0	HY	150 DB	8,064
f	20-year property		101,220	20.0	HY	150 DB	1,898
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property	01/2012	2,095,573	39 yrs.	MM	S/L	22,610
					MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year			12 yrs.	S/L	
c	40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	156,355
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	27,836,550
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No | 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
See Stmt 20		%	2,207,789	2,150,529			156,355	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28	156,355	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

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

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
Various Software	01/11/2012	3,531,239		3.0	364,441
43 Amortization of costs that began before your 2012 tax year				43	3,409,845
44 Total. Add amounts in column (f). See the instructions for where to report				44	3,774,286

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2012

Attachment Sequence No **27**

Name(s) shown on return

Synovus Bank

Identifying number [redacted]

1 Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

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)
Various Assets	Various	Various	3,443,696	1,251,997	6,134,640	(1,438,947)
Partnership Gain	Various	Various	779,309			779,309

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	1,714,570
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	1,054,832

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

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

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	

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):

See Stmt 21			1,737,697,632	6,140,324	1,714,760,000	29,077,956

11 Loss, if any, from line 7	11	( )
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	830,733
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	29,908,689

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

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . 18a

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 18b

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Various Assets	Various	Various
B Forest Road	01/01/1972	09/05/2012
C Building	03/15/1975	02/28/2012
D ATM Building	10/18/1999	02/28/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	322,298	194,343	97,982	18,923
21 Cost or other basis plus expense of sale	21	884,384	139,962	186,260	35,973
22 Depreciation (or depletion) allowed or allowable	22	815,179	139,962	176,245	35,973
23 Adjusted basis. Subtract line 22 from line 21	23	69,205		10,015	
24 Total gain. Subtract line 23 from line 20	24	253,093	194,343	87,967	18,923
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	815,179	139,962		
b Enter the **smaller** of line 24 or 25a	25b	253,093	139,962		
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			-10,016	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			-10,016	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f			19,597	3,785
g Add lines 26b, 26e, and 26f	26g	0	0	9,581	3,785
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

30 Total gains for all properties. Add property columns A through D, line 24	30	2,545,303
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	830,733
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	1,714,570

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

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0	0

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Parking Lots	03/01/2003	02/28/2012
B Carpet	03/17/2008	02/28/2012
C Sealcoat &	04/01/2008	02/28/2012
D Wynnton	01/01/1987	11/14/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	674	4,218	209	2,161
21 Cost or other basis plus expense of sale	21	1,281	8,017	398	5,981
22 Depreciation (or depletion) allowed or allowable	22	962	6,544	267	4,905
23 Adjusted basis. Subtract line 22 from line 21	23	319	1,473	131	1,076
24 Total gain. Subtract line 23 from line 20	24	355	2,745	78	1,085
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	196	1,963	161	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	196	1,963	78	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	159	782		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	32	156		217
g Add lines 26b, 26e, and 26f	26g	228	2,119	78	217
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Wynnton 19	07/01/1998	11/14/2012
B Forest Road	07/01/1988	09/05/2012
C Wynnton	07/01/1989	11/14/2012
D Wynnton	07/01/1991	11/14/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	15,648	7,164	1,808	436
21 Cost or other basis plus expense of sale	21	43,306	5,160	5,003	1,208
22 Depreciation (or depletion) allowed or allowable	22	33,453	3,959	3,706	818
23 Adjusted basis. Subtract line 22 from line 21	23	9,853	1,201	1,297	390
24 Total gain. Subtract line 23 from line 20	24	5,795	5,963	511	46
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,159	792	102	9
g Add lines 26b, 26e, and 26f	26g	1,159	792	102	9
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Forest Road	07/01/1991	09/05/2012
B Forest Road	01/01/1991	09/05/2012
C Forest Road	01/01/1999	09/05/2012
D Forest Road	07/01/1992	09/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	2,749	38,428	13,094	1,562
21 Cost or other basis plus expense of sale	21	1,980	27,675	9,430	1,125
22 Depreciation (or depletion) allowed or allowable	22	1,330	19,036	6,486	720
23 Adjusted basis. Subtract line 22 from line 21	23	650	8,639	2,944	405
24 Total gain. Subtract line 23 from line 20	24	2,099	29,789	10,150	1,157
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	266	3,807	1,297	144
g Add lines 26b, 26e, and 26f	26g	266	3,807	1,297	144
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Wynnton 19	07/01/1992	11/14/2012
B Forest Road	07/01/1993	09/05/2012
C Forest Road	07/01/1979	09/05/2012
D Forest Road	07/01/1995	09/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	226	6,485	62,484	6,304
21 Cost or other basis plus expense of sale	21	625	4,670	45,000	4,540
22 Depreciation (or depletion) allowed or allowable	22	403	2,842		2,474
23 Adjusted basis. Subtract line 22 from line 21	23	222	1,828	45,000	2,066
24 Total gain. Subtract line 23 from line 20	24	4	4,657	17,484	4,238
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1	568		495
g Add lines 26b, 26e, and 26f	26g	1	568	0	495
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Forest Road	07/01/1996	09/05/2012
B Forest Road	07/01/1997	09/05/2012
C Forest Road	11/25/1998	09/05/2012
D Wynnton	07/01/2002	11/14/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	2,705	129,363	3,438	3,940
21 Cost or other basis plus expense of sale	21	1,948	93,165	2,476	10,905
22 Depreciation (or depletion) allowed or allowable	22	807	36,231	878	10,905
23 Adjusted basis. Subtract line 22 from line 21	23	1,141	56,934	1,598	
24 Total gain. Subtract line 23 from line 20	24	1,564	72,429	1,840	3,940
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	161	7,246	176	788
g Add lines 26b, 26e, and 26f	26g	161	7,246	176	788
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Wynnton	01/01/2004	11/14/2012
B Forest Road	06/01/2004	09/05/2012
C Install 2	06/19/2006	09/05/2012
D Corian Top	07/05/2007	09/05/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	5,838	13,076	1,141	2,013
21	Cost or other basis plus expense of sale	21	16,156	9,417	821	1,450
22	Depreciation (or depletion) allowed or allowable	22	16,156	9,417	385	1,095
23	Adjusted basis. Subtract line 22 from line 21	23			436	355
24	Total gain. Subtract line 23 from line 20	24	5,838	13,076	705	1,658
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			56	59
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			56	59
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			649	1,599
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	1,168	1,883	66	207
g	Add lines 26b, 26e, and 26f	26g	1,168	1,883	122	266
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Forest Road	08/30/2007	09/05/2012
B Sealcoatin	07/17/2007	09/05/2012
C Forest Road	01/01/2007	09/05/2012
D Sewer Line	06/04/2007	09/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	7,566	20,503	5,196	5,221
21 Cost or other basis plus expense of sale	21	5,521	14,766	3,742	3,760
22 Depreciation (or depletion) allowed or allowable	22	4,169	6,022	2,825	2,839
23 Adjusted basis. Subtract line 22 from line 21	23	1,352	8,744	917	921
24 Total gain. Subtract line 23 from line 20	24	6,314	11,759	4,279	4,300
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	224	1,101	152	153
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	224	1,101	152	153
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	6,090	10,658	4,127	4,147
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	789	984	535	537
g Add lines 26b, 26e, and 26f	26g	1,013	2,085	687	690
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Forest Road	01/01/2008	09/05/2012
B Carpeting	01/01/2008	11/14/2012
C Sprinkler	09/01/2001	03/15/2012
D Power fer	12/15/1996	03/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,510	557	3,761	366,980
21 Cost or other basis plus expense of sale	21	1,087	1,541	5,650	551,219
22 Depreciation (or depletion) allowed or allowable	22	888	1,258	5,650	215,541
23 Adjusted basis. Subtract line 22 from line 21	23	199	283		335,678
24 Total gain. Subtract line 23 from line 20	24	1,311	274	3,761	31,302
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	266	377		
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	266	274		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	1,045			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	124		752	6,260
g Add lines 26b, 26e, and 26f	26g	390	274	752	6,260
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Ga Dept Rk	12/15/1996	03/15/2012
B Gaskins su	12/15/1996	03/15/2012
C Rindt Medu	12/15/1996	03/15/2012
D Appraisal	12/15/1996	03/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	832	565	2,580	1,664
21 Cost or other basis plus expense of sale	21	1,250	850	3,875	2,500
22 Depreciation (or depletion) allowed or allowable	22	489	332	1,515	976
23 Adjusted basis. Subtract line 22 from line 21	23	761	518	2,360	1,524
24 Total gain. Subtract line 23 from line 20	24	71	47	220	140
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	14	9	44	28
g Add lines 26b, 26e, and 26f	26g	14	9	44	28
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Remodel In	12/15/1996	03/15/2012
B Carpet File	12/15/1996	03/15/2012
C Remodel In	01/15/1997	03/15/2012
D 20 Gal water	01/15/1997	03/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	9,567	2,217	25,037	350
21 Cost or other basis plus expense of sale	21	14,370	3,330	37,606	525
22 Depreciation (or depletion) allowed or allowable	22	14,370	3,330	37,606	525
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	9,567	2,217	25,037	350
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,913	443	5,007	70
g Add lines 26b, 26e, and 26f	26g	1,913	443	5,007	70
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Paint Exter	07/15/1997	03/15/2012
B Sewer System	09/01/1997	03/15/2012
C Landscape	10/15/1997	03/15/2012
D Repair Bro	10/01/1997	03/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	3,595	2,130	1,699	399
21 Cost or other basis plus expense of sale	21	5,400	3,200	2,552	600
22 Depreciation (or depletion) allowed or allowable	22	5,400	3,200	2,552	600
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	3,595	2,130	1,699	399
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	719	426	340	80
g Add lines 26b, 26e, and 26f	26g	719	426	340	80
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Heating Pu	01/01/2004	03/15/2012
B Wallpaperi	02/25/2004	03/15/2012
C Audio	11/01/2005	03/15/2012
D Building	11/20/1997	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	724	166	2,033	383,951
21 Cost or other basis plus expense of sale	21	1,088	250	3,054	506,635
22 Depreciation (or depletion) allowed or allowable	22	1,088	250	2,961	190,529
23 Adjusted basis. Subtract line 22 from line 21	23			93	316,106
24 Total gain. Subtract line 23 from line 20	24	724	166	1,940	67,845
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			16	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			16	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			1,924	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	145	33	385	13,569
g Add lines 26b, 26e, and 26f	26g	145	33	401	13,569
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Carpet	11/20/1997	07/05/2012
B Wallpaper	11/20/1997	07/05/2012
C Paving	11/20/1997	07/05/2012
D Key Curbin	11/20/1997	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	9,110	2,381	23,135	14,068
21 Cost or other basis plus expense of sale	21	12,021	3,142	30,527	18,563
22 Depreciation (or depletion) allowed or allowable	22	12,021	3,142	30,527	18,563
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	9,110	2,381	23,135	14,068
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,822	476	4,627	2,814
g Add lines 26b, 26e, and 26f	26g	1,822	476	4,627	2,814
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Air Conditioning	11/20/1997	07/05/2012
B Painting	11/20/1997	07/05/2012
C Grace elec	12/12/1997	07/05/2012
D Goodman Pa	12/26/1997	07/05/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	12,392	5,078	14,107	7,648
21	Cost or other basis plus expense of sale	21	16,352	6,700	18,615	10,092
22	Depreciation (or depletion) allowed or allowable	22	6,149	6,700	6,961	10,092
23	Adjusted basis. Subtract line 22 from line 21	23	10,203		11,654	
24	Total gain. Subtract line 23 from line 20	24	2,189	5,078	2,453	7,648
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	438	1,016	491	1,530
g	Add lines 26b, 26e, and 26f	26g	438	1,016	491	1,530
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Doors	01/09/1998	07/05/2012
B Building	02/27/1998	07/05/2012
C Carpet	02/27/1998	07/05/2012
D BLDG Impro	03/30/1998	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	720	3,389	663	1,422
21 Cost or other basis plus expense of sale	21	950	4,472	875	1,876
22 Depreciation (or depletion) allowed or allowable	22	353	1,653	875	690
23 Adjusted basis. Subtract line 22 from line 21	23	597	2,819		1,186
24 Total gain. Subtract line 23 from line 20	24	123	570	663	236
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	25	114	133	47
g Add lines 26b, 26e, and 26f	26g	25	114	133	47
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

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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.)
A Upstairs	06/20/2000	07/05/2012
B AC Conden	09/16/2003	07/05/2012
C Carpet Inv	02/28/2005	07/05/2012
D Painting	08/10/2005	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	9,238	951	2,880	1,810
21 Cost or other basis plus expense of sale	21	12,190	1,255	3,800	2,388
22 Depreciation (or depletion) allowed or allowable	22	3,777	373	3,800	2,388
23 Adjusted basis. Subtract line 22 from line 21	23	8,413	882		
24 Total gain. Subtract line 23 from line 20	24	825	69	2,880	1,810
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		83		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		69		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	165		576	362
g Add lines 26b, 26e, and 26f	26g	165	69	576	362
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Installation	12/15/2005	07/05/2012
B 5 ton Hvac	04/04/2008	07/05/2012
C Vat 21 Ver	07/29/2008	07/05/2012
D Replace fa	09/26/2008	03/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	941	2,825	1,808	1,259
21 Cost or other basis plus expense of sale	21	1,242	3,727	2,385	1,891
22 Depreciation (or depletion) allowed or allowable	22	1,242	3,425	1,947	1,737
23 Adjusted basis. Subtract line 22 from line 21	23		302	438	154
24 Total gain. Subtract line 23 from line 20	24	941	2,523	1,370	1,105
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		1,295	584	657
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		1,295	584	657
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		1,228	786	448
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	188	246	157	90
g Add lines 26b, 26e, and 26f	26g	188	1,541	741	747
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Survey	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Demolition	07/15/2005	03/23/2012
D Demolition	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	4,507	21,265	7,355	2,797
21 Cost or other basis plus expense of sale	21	5,300	25,008	8,650	3,290
22 Depreciation (or depletion) allowed or allowable	22	906	4,275	1,479	562
23 Adjusted basis. Subtract line 22 from line 21	23	4,394	20,733	7,171	2,728
24 Total gain. Subtract line 23 from line 20	24	113	532	184	69
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	23	106	37	14
g Add lines 26b, 26e, and 26f	26g	23	106	37	14
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Demolition	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Geo Techni	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	25,178	9,347	2,466	43,404
21 Cost or other basis plus expense of sale	21	29,610	10,992	2,900	51,045
22 Depreciation (or depletion) allowed or allowable	22	5,061	1,879	496	8,726
23 Adjusted basis. Subtract line 22 from line 21	23	24,549	9,113	2,404	42,319
24 Total gain. Subtract line 23 from line 20	24	629	234	62	1,085
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	126	47	12	217
g Add lines 26b, 26e, and 26f	26g	126	47	12	217
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Demolition	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Architect	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	9,949	4,592	19,132	19,132
21	Cost or other basis plus expense of sale	21	11,700	5,400	22,500	22,500
22	Depreciation (or depletion) allowed or allowable	22	2,000	923	3,846	3,846
23	Adjusted basis. Subtract line 22 from line 21	23	9,700	4,477	18,654	18,654
24	Total gain. Subtract line 23 from line 20	24	249	115	478	478
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	50	23	96	96
g	Add lines 26b, 26e, and 26f	26g	50	23	96	96
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Lines	07/15/2005	03/23/2012
D Geo Techni	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	21,917	918	661	4,205
21 Cost or other basis plus expense of sale	21	25,775	1,080	777	4,945
22 Depreciation (or depletion) allowed or allowable	22	4,406	185	133	845
23 Adjusted basis. Subtract line 22 from line 21	23	21,369	895	644	4,100
24 Total gain. Subtract line 23 from line 20	24	548	23	17	105
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	110	5	3	21
g Add lines 26b, 26e, and 26f	26g	110	5	3	21
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Geo Techni	07/15/2005	03/23/2012
C Architect	07/15/2005	03/23/2012
D Geo Techni	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	6,655	2,057	6,122	1,238
21 Cost or other basis plus expense of sale	21	7,826	2,419	7,200	1,456
22 Depreciation (or depletion) allowed or allowable	22	1,338	414	1,231	249
23 Adjusted basis. Subtract line 22 from line 21	23	6,488	2,005	5,969	1,207
24 Total gain. Subtract line 23 from line 20	24	167	52	153	31
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	33	10	31	6
g Add lines 26b, 26e, and 26f	26g	33	10	31	6
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C White Noise	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	5,816	3,673	8,375	4,286
21 Cost or other basis plus expense of sale	21	5,840	4,320	9,849	5,040
22 Depreciation (or depletion) allowed or allowable	22	1,169	738	1,684	862
23 Adjusted basis. Subtract line 22 from line 21	23	5,671	3,582	8,165	4,178
24 Total gain. Subtract line 23 from line 20	24	145	91	210	108
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	29	18	42	22
g Add lines 26b, 26e, and 26f	26g	29	18	42	22
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Windows	07/15/2005	03/23/2012
C Windows	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	2,755	11,853	950	3,367
21	Cost or other basis plus expense of sale	21	3,240	13,940	1,117	3,960
22	Depreciation (or depletion) allowed or allowable	22	554	2,383	191	677
23	Adjusted basis. Subtract line 22 from line 21	23	2,686	11,557	926	3,283
24	Total gain. Subtract line 23 from line 20	24	69	296	24	84
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	14	59	5	17
g	Add lines 26b, 26e, and 26f	26g	14	59	5	17
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Windows	07/15/2005	03/23/2012
C Wiring	07/15/2005	03/23/2012
D Windows	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	2,755	8,503	1,239	4,252
21 Cost or other basis plus expense of sale	21	3,240	10,000	1,457	5,000
22 Depreciation (or depletion) allowed or allowable	22	554	1,709	249	855
23 Adjusted basis. Subtract line 22 from line 21	23	2,686	8,291	1,208	4,145
24 Total gain. Subtract line 23 from line 20	24	69	212	31	107
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	14	42	6	21
g Add lines 26b, 26e, and 26f	26g	14	42	6	21
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Windows	07/15/2005	03/23/2012
B Cable Line	07/15/2005	03/23/2012
C Sound Mask	07/15/2005	03/23/2012
D Wiring	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	12,755	29,761	15,385	1,434
21	Cost or other basis plus expense of sale	21	15,000	35,000	18,093	1,687
22	Depreciation (or depletion) allowed or allowable	22	2,564	5,983	3,093	288
23	Adjusted basis. Subtract line 22 from line 21	23	12,436	29,017	15,000	1,399
24	Total gain. Subtract line 23 from line 20	24	319	744	385	35
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	64	149	77	7
g	Add lines 26b, 26e, and 26f	26g	64	149	77	7
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Building	07/15/2005	03/23/2012
B Carpet	07/15/2005	03/23/2012
C Capitalize	07/15/2005	03/23/2012
D Kelley Bui	06/20/1985	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,948,520	123,996	57,005	577
21 Cost or other basis plus expense of sale	21	2,291,530	145,823	67,040	949
22 Depreciation (or depletion) allowed or allowable	22	391,715	141,358	15,719	949
23 Adjusted basis. Subtract line 22 from line 21	23	1,899,815	4,465	51,321	
24 Total gain. Subtract line 23 from line 20	24	48,705	119,531	5,684	577
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		743	3,987	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		743	3,987	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		118,788	1,697	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	9,741	23,758	339	115
g Add lines 26b, 26e, and 26f	26g	9,741	24,501	4,326	115
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Bank Bull	10/15/1986	09/26/2012
B Drive In	06/09/1988	09/26/2012
C Plans Gon	04/15/1983	09/26/2012
D Kelly Bull	04/15/1983	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	219,446	105,222	1,301	16,789
21 Cost or other basis plus expense of sale	21	361,005	173,098	2,140	27,620
22 Depreciation (or depletion) allowed or allowable	22	297,017	133,740	2,140	27,620
23 Adjusted basis. Subtract line 22 from line 21	23	63,988	39,358		
24 Total gain. Subtract line 23 from line 20	24	155,458	65,864	1,301	16,789
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	31,092	13,173	260	3,358
g Add lines 26b, 26e, and 26f	26g	31,092	13,173	260	3,358
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Roofing PA	05/15/1988	09/26/2012
B Roofing	03/05/1990	09/26/2012
C AC unit	11/14/1990	09/26/2012
D Landscaping	04/01/1991	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	781	359	352	3,193
21 Cost or other basis plus expense of sale	21	1,284	591	578	5,253
22 Depreciation (or depletion) allowed or allowable	22	992	422	422	5,253
23 Adjusted basis. Subtract line 22 from line 21	23	292	169	156	
24 Total gain. Subtract line 23 from line 20	24	489	190	196	3,193
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			17	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			17	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			179	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	98	38	36	639
g Add lines 26b, 26e, and 26f	26g	98	38	53	639
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Interior F	04/01/1991	09/26/2012
B Renovation	04/01/1991	09/26/2012
C Architecture	03/15/1993	09/26/2012
D Lewis Culv	06/15/1993	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	2,702	225,198	19,413	6,465
21 Cost or other basis plus expense of sale	21	4,445	370,467	31,935	10,636
22 Depreciation (or depletion) allowed or allowable	22	3,022	251,878	19,769	5,584
23 Adjusted basis. Subtract line 22 from line 21	23	1,423	118,589	12,166	4,052
24 Total gain. Subtract line 23 from line 20	24	1,279	106,609	7,247	2,413
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	256	21,322	1,449	483
g Add lines 26b, 26e, and 26f	26g	256	21,322	1,449	483
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Lamar Desi	03/15/1993	09/26/2012
B Loftin Con	03/15/1993	09/26/2012
C Vault Door	03/15/1993	09/26/2012
D Landscaping	03/15/1993	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	3,040	132,260	1,417	850
21 Cost or other basis plus expense of sale	21	5,000	217,578	2,331	1,399
22 Depreciation (or depletion) allowed or allowable	22	3,095	134,691	2,331	1,399
23 Adjusted basis. Subtract line 22 from line 21	23	1,905	82,887		
24 Total gain. Subtract line 23 from line 20	24	1,135	49,373	1,417	850
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	227	9,875	283	170
g Add lines 26b, 26e, and 26f	26g	227	9,875	283	170
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Lamar Desi	04/15/1993	09/26/2012
B CA Capital	04/15/1993	09/26/2012
C CA Capital	10/01/1993	09/26/2012
D Drive Thru	06/05/1995	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,317	701	457	546
21 Cost or other basis plus expense of sale	21	2,167	1,154	752	899
22 Depreciation (or depletion) allowed or allowable	22	1,336	711	452	398
23 Adjusted basis. Subtract line 22 from line 21	23	831	443	300	501
24 Total gain. Subtract line 23 from line 20	24	486	258	157	45
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	97	52	31	9
g Add lines 26b, 26e, and 26f	26g	97	52	31	9
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Drive Thru	01/01/1997	09/26/2012
B AC Compressor	08/21/1997	09/26/2012
C New Inside	07/17/1997	09/26/2012
D Parking Lot	11/04/1997	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,274	332	243	78
21 Cost or other basis plus expense of sale	21	2,096	546	400	128
22 Depreciation (or depletion) allowed or allowable	22	842	243	400	128
23 Adjusted basis. Subtract line 22 from line 21	23	1,254	303		
24 Total gain. Subtract line 23 from line 20	24	20	29	243	78
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		33		
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		29		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	4		49	16
g Add lines 26b, 26e, and 26f	26g	4	29	49	16
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Platform	07/01/1996	09/26/2012
B Sprinkler	05/26/1999	09/26/2012
C Landscaping	05/26/1999	09/26/2012
D Coastal Ho	05/26/1999	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	8,560	4,043	3,580	737
21 Cost or other basis plus expense of sale	21	14,082	6,651	5,889	1,213
22 Depreciation (or depletion) allowed or allowable	22	5,837	5,866	5,193	1,213
23 Adjusted basis. Subtract line 22 from line 21	23	8,245	785	696	
24 Total gain. Subtract line 23 from line 20	24	315	3,258	2,884	737
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		101	89	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		101	89	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		3,157	2,795	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	63	631	559	147
g Add lines 26b, 26e, and 26f	26g	63	732	648	147
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Carpets	05/26/1999	09/26/2012
B Wall Cover	05/26/1999	09/26/2012
C Paint Ga	06/13/2002	09/26/2012
D Mini Blind	09/05/2002	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	11,902	6,991	3,981	494
21 Cost or other basis plus expense of sale	21	19,579	11,500	6,548	813
22 Depreciation (or depletion) allowed or allowable	22	19,579	11,500	6,548	813
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	11,902	6,991	3,981	494
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	2,380	1,398	796	99
g Add lines 26b, 26e, and 26f	26g	2,380	1,398	796	99
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Teller Station	11/07/2002	09/26/2012
B Teller Window	12/13/2002	09/26/2012
C Downtown 0	10/31/1981	12/27/2012
D Dwntwn Dri	10/30/1981	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	2,563	1,123	323,760	52,705
21 Cost or other basis plus expense of sale	21	4,217	1,848	860,000	140,000
22 Depreciation (or depletion) allowed or allowable	22	4,217	1,848	860,000	140,000
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	2,563	1,123	323,760	52,705
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	513	225	64,752	10,541
g Add lines 26b, 26e, and 26f	26g	513	225	64,752	10,541
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Prkg Lot	10/30/1981	12/27/2012
B curbing	10/30/1981	12/27/2012
C altman off	11/30/1981	04/23/2012
D ATM install	11/30/1982	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	565	1,123	117,510	1,064
21 Cost or other basis plus expense of sale	21	1,500	2,984	315,000	2,825
22 Depreciation (or depletion) allowed or allowable	22	1,500	2,984	315,000	2,825
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	565	1,123	117,510	1,064
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	113	225	23,502	213
g Add lines 26b, 26e, and 26f	26g	113	225	23,502	213
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A ATM install	12/27/1982	12/27/2012
B off parti	11/05/1982	12/27/2012
C altman bld	04/28/1982	04/23/2012
D resurface	04/29/1988	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	740	2,577	28,387	1,971
21 Cost or other basis plus expense of sale	21	1,967	6,844	76,095	5,235
22 Depreciation (or depletion) allowed or allowable	22	1,967	6,844	76,095	4,099
23 Adjusted basis. Subtract line 22 from line 21	23				1,136
24 Total gain. Subtract line 23 from line 20	24	740	2,577	28,387	835
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	148	515	5,677	167
g Add lines 26b, 26e, and 26f	26g	148	515	5,677	167
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A altman rem	01/30/1991	04/23/2012
B remodeling	10/13/1993	12/27/2012
C painting	10/13/1993	12/27/2012
D built in c	11/01/1994	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	19,004	3,037	1,203	6,344
21 Cost or other basis plus expense of sale	21	50,942	8,068	3,195	16,851
22 Depreciation (or depletion) allowed or allowable	22	34,366	5,202	3,195	16,851
23 Adjusted basis. Subtract line 22 from line 21	23	15,576	2,866		
24 Total gain. Subtract line 23 from line 20	24	2,428	171	1,203	6,344
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		322		
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		171		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	486		241	1,269
g Add lines 26b, 26e, and 26f	26g	486	171	241	1,269
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A landscaping	11/01/1994	04/23/2012
B cubicles	05/30/1996	12/27/2012
C improvements	08/01/1996	12/27/2012
D blinds emp	12/11/1996	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	973	3,419	1,060	138
21 Cost or other basis plus expense of sale	21	2,609	9,082	2,817	367
22 Depreciation (or depletion) allowed or allowable	22	2,609	9,082	2,817	367
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	973	3,419	1,060	138
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	195	684	212	28
g Add lines 26b, 26e, and 26f	26g	195	684	212	28
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A roof dto	10/06/1997	12/27/2012
B architecture	12/01/1998	12/27/2012
C drive ups	02/02/2004	09/26/2012
D replace dr	05/12/2005	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,688	2,002	11,171	1,625
21 Cost or other basis plus expense of sale	21	4,483	5,318	18,377	2,673
22 Depreciation (or depletion) allowed or allowable	22	4,483	5,318	18,377	2,148
23 Adjusted basis. Subtract line 22 from line 21	23				525
24 Total gain. Subtract line 23 from line 20	24	1,688	2,002	11,171	1,100
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				278
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				278
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				822
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	338	400	2,234	164
g Add lines 26b, 26e, and 26f	26g	338	400	2,234	442
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A drive in c	01/17/2002	04/10/2012
B remodeling	05/06/2002	04/10/2012
C air condition	03/01/2006	04/10/2012
D carpet	03/01/2006	04/10/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	9,595	2,758	705	628
21 Cost or other basis plus expense of sale	21	19,063	5,480	1,401	1,248
22 Depreciation (or depletion) allowed or allowable	22	19,063	4,347	1,229	1,095
23 Adjusted basis. Subtract line 22 from line 21	23		1,133	172	153
24 Total gain. Subtract line 23 from line 20	24	9,595	1,625	533	475
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a		694	29	25
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		694	29	25
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		931	504	450
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,919	186	101	90
g Add lines 26b, 26e, and 26f	26g	1,919	880	130	115
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A sparkman h	09/01/1988	01/18/2012
B improve at	05/05/1999	01/18/2012
C 110 sparkman	09/01/1988	01/18/2012
D 110 sparkman	09/01/1988	01/18/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	81,166	5,514	16,653	13,414
21 Cost or other basis plus expense of sale	21	179,511	12,195	36,831	29,667
22 Depreciation (or depletion) allowed or allowable	22	132,971	12,195	36,831	29,667
23 Adjusted basis. Subtract line 22 from line 21	23	46,540			
24 Total gain. Subtract line 23 from line 20	24	34,626	5,514	16,653	13,414
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	6,925	1,103	3,331	2,683
g Add lines 26b, 26e, and 26f	26g	6,925	1,103	3,331	2,683
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 110 sparkman	09/01/1988	01/18/2012
B drive thru	07/01/2005	01/18/2012
C building	12/18/1982	05/17/2012
D seal parking	08/01/1992	05/17/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	2,941	1,709	71,807	664
21 Cost or other basis plus expense of sale	21	6,504	3,780	135,232	1,250
22 Depreciation (or depletion) allowed or allowable	22	6,504	3,664	135,232	1,250
23 Adjusted basis. Subtract line 22 from line 21	23		116		
24 Total gain. Subtract line 23 from line 20	24	2,941	1,593	71,807	664
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		19		
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		19		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		1,574		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	588	315	14,361	133
g Add lines 26b, 26e, and 26f	26g	588	334	14,361	133
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A install ir	01/16/2008	05/17/2012
B chain link	01/16/2008	05/17/2012
C carpet wal	01/16/2008	05/17/2012
D cabinets b	01/16/2008	05/17/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	3,702	1,658	14,368	11,379
21 Cost or other basis plus expense of sale	21	6,972	3,122	27,060	21,430
22 Depreciation (or depletion) allowed or allowable	22	4,678	2,095	22,088	17,493
23 Adjusted basis. Subtract line 22 from line 21	23	2,294	1,027	4,972	3,937
24 Total gain. Subtract line 23 from line 20	24	1,408	631	9,396	7,442
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	2,819	1,262	6,625	5,247
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	1,408	631	6,625	5,247
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			2,771	2,195
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f			554	439
g Add lines 26b, 26e, and 26f	26g	1,408	631	7,179	5,686
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A hvac	01/16/2008	05/17/2012
B banking ho	02/01/1994	10/29/2012
C resurface	11/26/1996	10/29/2012
D sealing st	04/10/1992	10/29/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	835	226,685	8,542	940
21 Cost or other basis plus expense of sale	21	1,573	247,037	9,309	1,024
22 Depreciation (or depletion) allowed or allowable	22	1,284	118,240	3,799	563
23 Adjusted basis. Subtract line 22 from line 21	23	289	128,797	5,510	461
24 Total gain. Subtract line 23 from line 20	24	546	97,888	3,032	479
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	385			51
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	385			51
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	161			428
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	32	19,578	606	86
g Add lines 26b, 26e, and 26f	26g	417	19,578	606	137
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A replace 5	08/26/2009	10/29/2012
B change out	06/08/2010	10/29/2012
C cabling lo	12/01/1998	12/27/2012
D new roof d	12/01/1998	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	6,094	4,472	728	405
21 Cost or other basis plus expense of sale	21	6,641	4,874	1,935	1,075
22 Depreciation (or depletion) allowed or allowable	22	3,387	1,821	1,935	1,075
23 Adjusted basis. Subtract line 22 from line 21	23	3,254	3,053		
24 Total gain. Subtract line 23 from line 20	24	2,840	1,419	728	405
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	541	429		
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	541	429		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	2,299	990		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	460	198	146	81
g Add lines 26b, 26e, and 26f	26g	1,001	627	146	81
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A cabling lo	12/01/1998	12/27/2012
B recepticle	12/01/1998	12/27/2012
C awning	12/01/1998	12/27/2012
D architectural	12/01/1998	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,521	88	365	2,312
21 Cost or other basis plus expense of sale	21	4,039	233	970	6,142
22 Depreciation (or depletion) allowed or allowable	22	4,039	233	970	6,142
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	1,521	88	365	2,312
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	304	18	73	462
g Add lines 26b, 26e, and 26f	26g	304	18	73	462
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A cabling lo	12/01/1998	12/27/2012
B wallpaper	12/01/1998	12/27/2012
C renovation	12/01/1998	12/27/2012
D receptacle	12/01/1998	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	235	391	480	418
21 Cost or other basis plus expense of sale	21	625	1,040	1,275	1,111
22 Depreciation (or depletion) allowed or allowable	22	625	1,040	1,275	1,111
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	235	391	480	418
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	47	78	96	84
g Add lines 26b, 26e, and 26f	26g	47	78	96	84
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Cabling Lo	12/01/1998	12/27/2012
B Tile	01/01/1999	12/27/2012
C Carpet Ent	04/01/1999	12/27/2012
D Painting	06/01/1999	12/27/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	7,142	294	254	3,253
21	Cost or other basis plus expense of sale	21	18,971	781	675	8,642
22	Depreciation (or depletion) allowed or allowable	22	18,971	781	675	8,642
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	7,142	294	254	3,253
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	1,428	59	51	651
g	Add lines 26b, 26e, and 26f	26g	1,428	59	51	651
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Exterior S	07/01/1999	12/27/2012
B AC Drive	09/13/1999	12/27/2012
C AC Reynolds	09/13/1999	12/27/2012
D Marking Pa	10/26/2000	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	5,700	1,212	1,205	254
21 Cost or other basis plus expense of sale	21	15,141	3,220	3,200	674
22 Depreciation (or depletion) allowed or allowable	22	15,141	3,220	3,200	555
23 Adjusted basis. Subtract line 22 from line 21	23				119
24 Total gain. Subtract line 23 from line 20	24	5,700	1,212	1,205	135
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				15
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				15
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				120
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,140	242	241	24
g Add lines 26b, 26e, and 26f	26g	1,140	242	241	39
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Window Tin	01/01/2001	12/27/2012
B Carpet Tra	05/02/2002	12/27/2012
C Wiring Tra	05/02/2002	12/27/2012
D DTO Renovation	05/01/2003	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	522	759	775	1,237
21 Cost or other basis plus expense of sale	21	1,386	2,016	2,059	3,285
22 Depreciation (or depletion) allowed or allowable	22	1,386	2,016	2,059	3,285
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	522	759	775	1,237
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	104	152	155	247
g Add lines 26b, 26e, and 26f	26g	104	152	155	247
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Cat 5 Other	05/01/2003	12/27/2012
B Paint Harr	05/01/2003	12/27/2012
C Surge Prot	05/01/2003	04/23/2012
D Receptacle	05/01/2003	04/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,039	1,119	517	214
21 Cost or other basis plus expense of sale	21	2,760	2,973	1,385	574
22 Depreciation (or depletion) allowed or allowable	22	2,760	2,973	1,385	574
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	1,039	1,119	517	214
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	208	224	103	43
g Add lines 26b, 26e, and 26f	26g	208	224	103	43
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Carpet DTD	07/01/2003	12/27/2012
B Roof Karri	05/17/2004	12/27/2012
C York 3 Ton	05/14/2008	12/27/2012
D New Drive	01/11/2008	04/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	7,183	967	1,860	49,540
21 Cost or other basis plus expense of sale	21	19,080	2,568	4,940	132,798
22 Depreciation (or depletion) allowed or allowable	22	19,080	2,568	4,032	108,399
23 Adjusted basis. Subtract line 22 from line 21	23			908	24,399
24 Total gain. Subtract line 23 from line 20	24	7,183	967	952	25,141
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			1,209	32,514
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			952	25,141
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,437	193		
g Add lines 26b, 26e, and 26f	26g	1,437	193	952	25,141
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Furnish	11/04/2008	12/27/2012
B Ace Dtcor	11/01/2008	12/27/2012
C Herndon	11/01/2008	12/27/2012
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,816	53	123	
21 Cost or other basis plus expense of sale	21	4,824	140	327	
22 Depreciation (or depletion) allowed or allowable	22	3,938	103	241	
23 Adjusted basis. Subtract line 22 from line 21	23	886	37	86	
24 Total gain. Subtract line 23 from line 20	24	930	16	37	
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1,181	47	110	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	930	16	37	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	930	16	37	
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

OMB No 1545-0123

2012

Name

Synovus Bank

Employer identification number

[redacted]

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

Complete Form 8949 before completing line 1, 2, or 3.

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

		(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(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)
1	Short-term totals from all Forms 8949 with **box A** checked in Part I.	0		0	
2	Short-term totals from all Forms 8949 with **box B** checked in Part I.	0		0	
3	Short-term totals from all Forms 8949 with **box C** checked in Part I.	0		0	
4	Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5	Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6	Unused capital loss carryover (attach computation)			6	( )
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column h			7	1,068,750

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

Complete Form 8949 before completing line 8, 9, or 10

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

		(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8	Long-term totals from all Forms 8949 with **box A** checked in Part II.	0		0	
9	Long-term totals from all Forms 8949 with **box B** checked in Part II.	0		0	
10	Long-term totals from all Forms 8949 with **box C** checked in Part II.	0		0	
11	Enter gain from Form 4797, line 7 or 9			11	1,054,932
12	Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13	Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14	Capital gain distributions (see instructions)			14	
15	Net long-term capital gain or (loss). Combine lines 8 through 14 in column h			15	1,054,932

Part III Summary of Parts I and II

16	Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	1,068,750
17	Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	1,054,932
18	Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	2,123,682

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

Synovus Bank

Tax Year 2012

EIN [redacted]

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Form 1120, Page 1, Line 5, Interest income — **Statement: 1**

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	695,399
Interest on Fed Funds Sold	139,211
Interest On Investment	296,417
Loans & Other Interest	862,455,611
Matured Securities	32,709
Mortgage Backed Security Interest	56,381,592
Other Agencies Int.	4,563,247
U.S. Government Interest Income	5,034,248
Total	948,082,142

Form 1120, Page 1, Line 10, Other income not included elsewhere — **Statement: 2**

Description	Amount
Audit Fees	5,724,415
Brokerage Revenue	20,038,245
Credit Card Fees	32,546,139
Credit Card Loan Processing Revenue	5,904,993
Credit Life Fees	11,422
Data Processing Revenue	30,379,174
Data Processing Revenue- I C	41,739,492
Deposit Service Charges	78,202,744
FAS 91 Loan Fees	8,817,308
Gain on the Sale of OREO	7,227,139
Gain or Loss on Securities	450,000
Insurance Revenue	261,456
Investment Income	(2,043,369)
Management Fees	84,573,067
Miscellaneous Income	12,171,938
Mortgage Service Fees	53,023
Other Fees	12,308,969
Other service Charges	11,764,493
Partnership Flow-through	2,902,517
Repossession and Recovery	877,878
Safe Deposit Box Fees	2,326,854
Service Charges on Loans	19,755,246
Trust Service Fees	836,763
Total	376,829,906

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Synovus Bank
Tax Year 2012

EIN [redacted]

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Form 1120, Page 1, Line 16, Rent expense — **Statement: 3**

Description	Amount
Equipment Rentals	4,929,182
Facility Rentals	27,110,718
Total	32,039,900

Form 1120, Page 1, Line 17, Taxes and licenses, State income tax expense — **Statement: 4**

Description	Amount
Alabama Franchise Tax	612,605
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	39,329
Employment Taxes	19,128,201
Gross Receipts Tax	15,565
Other State Taxes	4,387,563
Personal Property Tax	1,477,248
Real Estate Taxes	5,737,722
Subtotal	**31,398,233**
State income tax expense	(7,137,486)
Total	24,260,747

Form 1120, Page 1, Line 18, Interest expense — **Statement: 5**

Description	Amount
Interest Expense On Deposits	96,201,546
Interest on Fed Funds Purchased	636,001
Interest On Notes Payable	6,224,854
Total	103,062,401

Form 1120, Page 1, Line 26, Other deductions not included elsewhere — **Statement: 6**

Description	Amount
Non Deductible Core Deposit Premium	1,703,298
Accounting and Exam Fees	11,289,355
Amortization of Organizational Exp (Sec. 248)	5,360
Amortization of Premium on Credit Card Acq	23,211
Amortization of Software	3,774,286
Amortization of Start-up Expenditures (Sec 195)	2,249

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Synovus Bank

Tax Year 2012

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Building and Auto Insurance	292,986
Business Development Expense	4,186,874
Consulting Fees	5,805,223
Core Deposit Premium- Deductible	1,321,089
Cost Allocation	938,792
Credit Fees	654,464
Deposit Account Fee Expense	987,501
Directors' Fees	3,440,892
DP Operating Expenses	30,795,668
DP Operating Expenses- FC	42,161,998
Express & Freight	4,459,483
FDIC Insurance	43,284,802
Insurance And Bonds	7,707,594
Investment Expense	17,160
Leased Auto Inclusion	(174)
Legal Fees	25,800,114
Loan Origination Overhead	19,316,046
Loss on the Sale of OREO	7,226,750
Management Fees	113,137,203
Meals and Entertainment- deductible portion	590,677
Other Expenses	10,348,909
Over and Short	91,569
Postage & Freight	8,498,635
Profit and Loss	4,639,250
Repo and Recovery	86,923,537
Safekeeping	146,164
Small Equipment	435,279
Stationery & Printing	3,268,821
Subscriptions & Dues	3,564,331
Telephone & Communication	12,149,729
Training & Education	3,134,062
Travel & Lodging	3,556,584
Utilities	7,533,699
VISA Lawsuit Settlement Expense	(1,824,075)
Total	471,389,395

SC 0898

Statement: 7

Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount

Statement: 8

Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir

Row ID	Name of Entity	If EIN or	Applied for FOREIGNUS	Country of Organization	Percentage Owned In Voting Stock
		[redacted]			

SC 0899

Synovus Bank

Tax Year 2012

EIN: [redacted]

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Form 1120, Page 5, Schedule L, Line 6, Other current assets — **Statement: 9**

Description	Beginning Amount	Ending Amount
Accrued Interest Receivable	80,919,666	69,666,005
Deferred Tax Assets- Current	1,119,204	30,913,717
Miscellaneous Receivables	67,669,152	55,836,156
Prepaid Assets	83,075,435	41,158,019
Prepaid Insurance	8,003,046	7,992,635
Prepaid Insurance- VLBA	3,045,902	10,702,225
Total	243,832,405	216,268,757

Form 1120, Page 5, Schedule L, Line 9, Other investments — **Statement: 10**

Description	Beginning Amount	Ending Amount
Federal Funds Sold	2,590,755,612	3,863,059,906
Investment In Subsidiaries	478,554,325	0
Investment in Unconsolidated Affiliates	26,178,822	0
Mortgage Backed Security Investments	2,939,259,587	2,627,574,200
Other Investments	94,562,909	68,810,998
Time Deposits With Banks	10,382,712	0
Total	6,139,693,967	6,559,445,104

Form 1120, Page 5, Schedule L, Line 14, Other assets — **Statement: 11**

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	254,745,978	263,191,456
Investment in Subsidiaries	0	510,039,607
Transfer of Assets	(821,749)	(806,272)
Customer Liability for Bank Accept	1,602,108	1,644,507
Deferred Tax Assets- Non Current	1,124,236	642,627,043
Dividend Receivables	19,940,996	17,932,605
Miscellaneous Assets	49,117,040	60,920,474
Other Real Estate Owned	145,284,370	116,596,017
Total	470,992,979	1,612,145,437

SC 0900

Synovus Bank

Tax Year 2012

EIN [redacted]

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Form 1120, Page 5, Schedule L, Line 17, Mortgages, notes, bonds payable in less than 1 year — **Statement: 12**

Description	Beginning Amount	Ending Amount
Notes Payable	3,728,109,965	4,894,638,102
Total	3,728,109,965	4,894,638,102

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities — **Statement: 13**

Description	Beginning Amount	Ending Amount
Accrued Bonuses	2,933,124	4,956,140
Accrued Interest Expense	26,773,968	12,736,187
Accrued Money Purchase	2,395,714	1,668,584
FAS106	4,579,005	3,581,113
Miscellaneous Account Payables	13,954,822	17,955,960
Other Accrued Expense	63,622,786	61,730,219
Reserve for Federal Taxes	3,679,643	5,168,909
Reserve for State Taxes	2,182,715	418,708
Tax Payable- Payroll	(1,196)	(231)
Tax Payable- Property	49,291	113,284
Tax Payable- Sales	76,347	0
Total	120,246,219	108,328,873

Form 1120, Page 5, Schedule L, Line 21, Other liabilities — **Statement: 14**

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	4,560,508	4,835,635
Other Liabilities	312,191,796	67,176,414
Reserve for Federal Taxes- Deferred	(1)	(1)
Total	316,752,303	72,012,048

SC 0901

Synovus Bank

Tax Year 2012

EIN: [redacted]

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Form 1120, Page 5, Schedule M-1, Line 4, Income taxable on return, not on books — **Statement: 15**

Description	Amount
ACCRUED INTEREST ON LOANS	(3,723,455)
SFAS 91 UNEARNED FEES	8,817,308
CREDIT LIFE INSURANCE	2,817
IMPAIRMENT LOSSES ON INVESTMENT SECURITIES	450,000
WRITE UP WRITE DOWN OF INVESTMENT	(826,352)
CAPITALIZED LEASE INCOME	2,617,218
INCOME FROM MATURED SECURITIES	18,527
TREASURY NOTE ACCRETION	519,312
Total	7,875,375

Form 1120, Page 5, Schedule M-1, Line 5, Expense on books, not deductible on return-Other — **Statement: 16**

Description	Amount
POST-RETIREMENT BENEFITS - SFAS 106	(997,892)
ACCRUED BONUS	(775,058)
AMORTIZATION OF PURCHASE ACCOUNTING ADJU	3,068,433
NONDEDUCTIBLE CLUB DUES	24,298
DEFERRED CONTRIBUTIONS	3,045
DEFERRED COMPENSATION - EMPLOYEE	132,124
DEFERRED EXPENSES	(2,276,201)
PREFERENCE INTEREST	17,629
FIXED ASSET VALUATION	64,909
LEASED AUTO INCLUSION	174
LEASEHOLD RENTAL	832,592
LOAN LOSS RESERVE	(162,260,243)
LOBBYING EXPENSES	156,158
BUSINESS GIFTS OVER $25	27,577
LIFE INSURANCE PREMIUMS	486,929
MISCELLANEOUS NON-DEDUCTIBLE EXPENSE	15,191
OREO CHARGE-OFFS	(19,758,892)
PREPAID EXPENSES	10,411
RSA AWARD EXPENSE	2,866,302
SALARY STOCK	1,668,291
SELF-INSURED SALARY CONTINUATION COVERAGE	(39,734)
SELF-INSURED WORKERS COMPENSATION	(186,786)
STOCK OPTION EXP.	2,478,724
COMPUTER SOFTWARE DEVELOPMENT	339,083
PENSION PLAN	(432,517)
EXCESS PENSION PLAN	(805,142)

SC 0902

Synovus Bank
Tax Year 2012

EIN: [redacted]
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TARP DISALLOWED SALARY	423,488
TAX PENALTIES & REGULATORY FINES	19,068
Total	(174,898,039)

Form 1120, Page 5, Schedule M-1, Line 7, Income on books, not taxable on return-Other — **Statement: 17**

Description	Amount
CASH SURRENDER VALUE INSURANCE INCOME	8,306,751
Total	8,306,751

Form 1120, Page 5, Schedule M-1, Line 8, Expense deducted on return, not on books-Other — **Statement: 18**

Description	Amount
AMORT OF START UP COST (SEC. 195)	2,249
AMORTIZATION OF GOODWILL & OTHER INTANG.	23,211
AMORT. OF ORGANIZATIONAL EXP (SEC.248)	5,360
GAIN/(LOSS) ON SALE OF FIXED ASSETS	(343,372)
PARTNERSHIP INCOME / (LOSS)	(4,750,576)
DEDUCTION FOR UNUSED QZAB CREDIT	68,600
STATE INCOME TAX EXPENSE	104,864,433
Total	99,869,905

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 19**

Description	Amount
Earnings in Subsidiaries	27,069,401
Total	27,069,401

SC 0903

Statement: 20

Form 4562, Page 2, Part V, Section A, Line 26, Listed property used more than 50%

Row ID	Type of Property	Date Placed in Service	Business Use Percentage	Cost	Basis for Depreciation	Recovery Period	Method (200 DB) (150 DB) (DB) (S/L) Convention (HY) (MM) (MQ) (S/L) (PRS)	Depreciation Deduction	Elected Sec 179 Cost

SC 0904

Continuation Of Statement Form 4562, Page 2, Part V, Section A, Line 26, Listed property used more than 50%

Row ID	Type of Property	Date Placed in Service	Business Use Percentage	Cost	Basis for Depreciation	Recovery Period	Method (200 DB) (150 DB) (DB) (S/L) Convention (HY) (MM) (MQ) (S/L) (PBE)	Depreciation Deduction	Elected Sec 179 Cost

Statement: 21

Form 4797, Page 1, Part II, Line 10, Ordinary gains and losses - held 1 year or less

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)

1334

SC 0905

)R

1004

25

1335

SC Department of Revenue
Corporation Return
Columbia, SC 29214-0100

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

BUSINESS Batch Cover Sheet

C-311
(Rev. 08/12/08)
6263

KEYENTRY	REMIT	STAR MONEY	09/18/2013
Batch Source	Batch Type	Priority	Recd Date

131722	09/24/2013	NO
Batch # P.W	Batch Date	Secondary Document?

3
DLN Count

[redacted]
Beginning DLN

[redacted]
Ending DLN

Trans Code:	P1	Form ID:	3089 SC1101B
Reason Code:	11	Program Code:	Form Name
Timely Indicator:	C	Checks S/M:	S
Field Code:		Attachments:	NO
Tax Year:		SPECIAL CODE	

Income Form Type	Income Audit Type	Property Trans Code	Property Reason Code

Batch Comments: _____

Batch Routing: _____

Attention: _____

Missing DLN's: _____

Created By:	Date/Time:	Entered By:	Verified By:
MICHELLE ELLISOR	09/23/2013 2:49PM		

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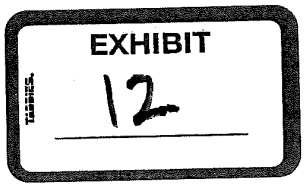
SC 0907

2012 – 1st Amended Form SC 1101B – Synovus

(signed 07-09-15)



SC 0908

1120

AMENDED

STATE OF SOUTH CAROLINA
BANK TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year
Mail this return to: SC DEPARTMENT OF REVENUE,
Corporation Return, Columbia, SC 29214-0100

SC 1101 B
(Rev. 6/28/12)
3089

SC FILE # 20080758 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2012
FEIN [redacted]
NAME Synovus Bank
MAILING ADDRESS 1111 Bay Avenue Suite 200
CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period
☒ Amended

Attach complete copy of Federal Return

Use Black Ink Only

County or Counties in SC Where Property is Located:
See Attached Schedule

Audit Location — Street
1111 Bay Avenue Suite 200
City — State
Columbus GA
Audit Contact — Telephone Number
James Buchs (706) 644-3121

If Filing a Final Return, Indicate Whether:
☐ Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn

Date organized December 24, 1900 Under the laws of GA
Books are in care of James Buchs Located at 1111 Bay Avenue Suite 200 Columbus GA
If not incorporated in SC, enter date qualified to do business in SC. November 15, 1997

COMPUTATION OF BANK TAX LIABILITY

1. Federal Taxable Income per federal tax return ▶ S Corporations, see General Information in Instructions.	1.	-91,914,767
2. Net Adjustment from line 18, Schedule A and B	2.	91,914,767
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	0
4. If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3 ▶ * Line 4 Must Be Completed By All Taxpayers.	4.	0
5. Tax (multiply line 4 by .045 (4.5%)	5.	NONE
6. Non Refundable Credits Taken This year from SC 1120-TC	6.	0
7. Balance of Tax (line 5 less line 6)	7.	NONE
8. Payments: (a) Tax Withheld (Attach 1099s, I-280s, and/or W-2s) ____ (b) Paid by Declaration 0 (c) Paid with Tentative Return 566,543	8.	566,543
9. Balance of Tax Due (line 7 less line 8) ▶	9.	NONE
10. Penalty for Underpayment of Estimated Tax (See instructions)	10.	0
11. Total Tax and Penalty Due (add lines 9 and 10) ..... BALANCE DUE	11.	NONE
12. Overpayment (line 8 less line 7) 566,543 To be applied as follows: 14-0101 (a) Estimated tax ▶ NONE (b) REFUNDED ▶		566,543

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Please Sign Here — Mark S Roberson — 07/09/2015 — Corp Exec & Tax Officer
Signature of officer — Date — Title

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☒ No ☐

Paid Preparer's Use Only

Preparer Printed Name: KPMG LLP	Check if self-employed ☐	Preparer telephone number: (713) 319-2276	
Preparer signature: Greg McCall		PTIN or FEIN: [redacted]	
Firm's name (or yours if self-employed) and address: KPMG LLP, 811 Main St STE 400 Houston TX		ZIP Code: 77002	

30891022

F 08/00C2012

SC 0909

Synovus Bank

[redacted]

SC1101 B

Page 2

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1. Interest on State and Local Obligations	1.	5,777,501	
2.	2.		
3.	3.		
4. Other items (attach schedule) See Stmt 1	4.	8,306,751	
Deductions on the federal return but not charged against book income			
5. Federal net operating loss deduction	5.		
6. Depreciation	6.	-1,320,181	
7.	7.		
8.	8.		
9. Total Additions (add lines 1 through 8) See Stmt 2 Other items 99,869,905	9.		112,633,976

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.	10.		
11. Other income subject to tax not on books this year See Stmt 3	11.	7,875,375	
12. SC Bank Net Operating Loss Carryover Deduction (See Attachment 1)	12.	712,326,730	
13.	13.		
Expenses recorded on the books but not deducted on the federal return.			
14. Federal Income Tax	14.	-526,322,463	
15.	15.		
16. Contributions carryover	16.	1,096,922	
17. Travel and entertainment	17.	617,138	
18. Total Deductions (add lines 10 through 17) See Stmt 4 Other items -174,874,493	18.		20,719,209
19. Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B	19.		91,914,767

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible personal property	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1. Total net income as reconciled. Enter amount from line 3, Page 1	1.	0
2. Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3. Total net income subject to apportionment (line 1 less line 2)	3.	0
4. Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	0
5. Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6. Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	0

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3. Ratio
1. Total Gross Receipts	130,045,003	1,198,366,055	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	130,045,003	1,198,366,055	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.8519 %

1120 F 08/09/2012

30892020

SC 0910

Synovus Bank (FEIN [redacted])
2012 Amended Bank Tax Return (Form SC 1101 B)
SC File #20080758

Page 2, Schedule A and B, Line 12

Attachment 1

Line		As Previously Filed	Change	As Amended
1	Federal taxable income per federal tax return	(91,914,767)	0	(91,914,767)
2	Net Adjustments from Line 19, Schedule A and B	804,241,497	0	804,241,497
3	Total Net Income as Reconciled	712,326,730	0	712,326,730
4	Less: Income subject to direct allocation to SC and other states	0		0
5	Total net income subject to apportionment (Line 3 less line 4)	712,326,730	0	712,326,730
6	Multiply amount on Line 5 by the ratio from Schedule E and enter results	77,300,984	0	77,300,984
7	Add: income subject to direct allocation to SC from Schedule C, Line 8	0	0	0
8	Less: SC Bank net operating loss carryover deduction claimed in this return	0	(77,300,984)	(77,300,984)
9	Total SC Net Income (Line 6 plus Line 7 and Line 8)	77,300,984	(77,300,984)	0

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2012 - **AMENDED**
NOL After Apportionment Carryover

		Synovus Bank*	Synovus Bank (fka Columbus Bank and Trust Co.)	The National Bank of South Carolina
Yr 2009	Generated	159,286,694	1,781,657	157,505,037
	Utilized in 2011 3rd Amendment	(2,577,773)	(1,781,657)	(22,390,097)
	Utilized in 2012 1st Amendment	(77,300,984)	0	(77,300,984)
	Utilized	0	0	0
Yr 2010	Generated	231,764,296	85,958,292	145,806,004
	Utilized	0	0	0
Yr 2011	Generated	0	0	0
	Utilized	0	0	0
Yr 2012	Generated	0	0	0
	Utilized	0	0	0
		311,172,233	85,958,292	203,619,960

* - The National Bank of South Carolina merged into Columbus Bank and Trust Company on June 1, 2010. Columbus Bank and Trust Company changed its name to Synovus Bank on June 1, 2010.

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/25/12)
3370

NAME OF CORPORATION	FEIN	SC FILE #
Synovus Bank	[redacted]	20080758- 2

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming.

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter any other credit description and associated code from Part I Codes, along with the credit amount.

Part I Credit Description	Part I Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	5. 021	1,230,729				1,230,729
6. Textiles Rehabilitation	6. 023	3,050,665				3,050,665
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		4,281,394				4,281,394

**ENTER ANY CREDIT DESCRIPTION AND ASSOCIATED CODE FROM PART II CODES, ALONG WITH THE CREDIT AMOUNT.

Part II Corporate License Fee Credits

Part II Credit Description	Part II Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.	1.					
2.	2.					
3.	3.					
4.	4.					
5.	5.					
6.	6.					
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

33701038

1120 F 08/28/2012

SC 0913

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH.TC-21
(Rev. 10/11/07)
3380
20 12

Name As Shown On Tax Return
SYNOVUS BANK

SS No. or Fed. EI No.
[redacted]

1.	Enter the amount of qualified rehabilitation expenditures under IRC Section 47 made to a property located in SC, placed in service during this tax year.	
2.	Enter 10% of the amount on line 1. This is the credit amount earned in the current year.	
3.	Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-21 if the property was placed in service before this year. This is your annual installment amount.	
4.	Enter the amount of unused credit carried forward from previous tax years	1,230,729
5.	Add lines 3 and 4.	1,230,729
6.	Enter your current year tax liability.	0
7.	Enter the lesser of lines 5 and 6. This is your current year credit. Enter this amount on the appropriate tax credit schedule.	0
8.	Subtract line 7 from line 5. This is your credit carryover to future years.	1,230,729

INSTRUCTIONS

The certified historic structure credit is available against income tax or corporate license tax for "qualified rehabilitation expenditures" to a "certified historic structure," as those terms are defined in IRC Section 47 and applicable treasury regulations. The credit is available if the expenditures are incurred in taxable years beginning after 2002 and if the property is placed in service after June 30, 2003. A rehabilitation project must meet all requirements for the federal 20% income tax credit under IRC Section 47.

For a period of up to five years, additional work done by the taxpayer must be consistent with the Secretary of the Interior's Standards for Rehabilitation. The State Historic Preservation Officer may review additional work and has the right to inspect. Additional work that the State Historic Preservation Officer deems inconsistent with the Standards for Rehabilitation will result in forfeiture of any unused credit amount, including any amounts carried forward.

The taxpayer may appeal to the State Review Board to review any determination by the State Historic Preservation Officer.

Complete a **separate TC-21 for each rehabilitated property.** If filing a paper return, attach a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed. If filing an electronic return, keep a copy of them with your tax records.

Complete TC-22 if claiming a credit for rehabilitation expenses for a certified historic residential structure.

LINE 1: Enter the amount of rehabilitation expenditures that qualify under IRC Section 47, made to a certified historic structure located in South Carolina, placed in service during this tax year.

LINE 2: The SC credit amount is 10% of the amount qualifying under IRC Section 47.

LINE 3: The credit is claimed in equal installments over a 5-year period beginning with the tax year that the property is placed in service. Enter 20% of line 2 on line 3. If the property was placed in service in a prior year, enter the amount from line 3 of last year's TC-21.

LINE 4: Annual installments that exceed a taxpayer's tax liability can be carried forward for five consecutive years.

LINE 5: The total available credit is the amount of this year's annual installment plus any amount carried forward from prior years.

33801028

SC 0914

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH.TC-23
(Rev. 7/31/13)
3386
2012

Name As Shown On Tax Return: SYNOVUS BANK

SSN or FEIN: [redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions ..... 1. $ _____
2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year ..... 2. $ _____
3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount ..... 3. $ _____
4. Enter the amount carried forward from previous tax years ..... 4. $ 3,050,665
5. Add lines 3 and 4 ..... 5. $ 3,050,665
6. Enter your current year tax liability ..... 6. $ 0
7. Current year credit limit: Multiply line 6 by 50% (.50) ..... 7. $ 0
8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule ..... 8. $ 0
9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 3,050,665

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility placed in service after December 31, 2007 may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer acquired the textile mill site after December 31, 2007 (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) If actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

33661022

SC 0915

Synovus Bank
Form SC 1101 B - South Carolina Tax Credit Carryforward Calculation
As of YE: 12/31/2012 - AMENDED

		Synovus Bank	50% Textile Rehab	100% Historic Structure	Total
Yr 2008	Generated	1,354,624	988,733	365,891	1,354,624
	Utilized in 2008	(308,063)	(308,063)	-	(308,063)
	Utilized	0	-	-	-
Yr 2009	Generated	1,354,623	988,733	365,890	1,354,623
	Utilized	0	-	-	-
Yr 2010	Generated	1,354,623	988,733	365,890	1,354,623
	Utilized	0	-	-	-
Yr 2011	Generated	525,587	392,529	133,058	525,587
	Utilized	0	-	-	-
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
		4,281,394	3,050,665	1,230,729	4,281,394

Synovus Bank

Tax Year 2012

EIN [redacted]
2/19/2015 1:35:34 PM

Statement: 1
Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,306,751
Total		8,306,751

Statement: 2
Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	104,864,433
2	Partnership Income	(4,750,576)
3	Gain/(Loss) on Sale of Fixed Assets	(343,372)
4	Amort of Goodwill & Other Intangibles	23,211
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	5,360
7	Deduction for Unused Qzab Credit	68,600
Total		99,869,905

Statement: 3
Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Impairment Losses on Investment Secur	450,000
2	SFAS 91 Unearned Fees	8,817,308
3	Credit Life Insurance	2,817
4	Treasury Note Accretion	519,312
5	Capitalized Lease Income	2,617,218
6	Write Up/Write Down of Investment	(826,352)
7	Accrued Interest on Loans	(3,723,455)
8	Income from Matured Securities	18,527
Total		7,875,375

Statement: 4
Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	15,191
2	Preference Interest	17,629
3	Prepaid Expenses	10,411
4	RSA Award Expense	2,866,302
5	Stock Option Expense	2,478,724
6	Business Gifts Over $25	27,577
7	Deferred Compensation-Employee	132,124
8	Tax Penalties & Regulatory Fines	19,068
9	Deferred Expenses	(2,276,201)
10	Excess Pension Plan Adjustment	(805,142)
11	Self-Insured Salary Continuation Coverag	(39,734)
12	Loan Loss Reserve Adjustment	(162,260,243)
13	Lobbying Expenses	156,158
14	Leasehold Rental	832,592
15	Pension Plan Adjustment	(432,517)
16	OREO Charge-offs	(19,758,892)
17	Post-Retirement Benefits - SFAS 106	(997,892)

Synovus Bank

Tax Year 2012

EIN [redacted]

2/19/2015 1:35:34 PM

Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
18	Accrued Bonus	(775,058)
19	Self-Insured Workers Comp	(186,786)
20	Amortization of Purchase Accounting Adj	3,068,433
21	TARP Disallowed Salary	423,488
22	Nondeductible Club Dues	24,298
23	Leased Auto Inclusion	174
24	Fixed Asset Valuation	64,909
25	Life Insurance Premiums	486,929
26	Deferred Contributions	3,045
27	Salary Stock	1,668,291
28	Computer Software Development	339,083
29	EE Credits	23,546
Total		(174,874,493)

COPY

1120

STATE OF SOUTH CAROLINA
AS FILED

BANK TAX RETURN

Return is due on or before the 15th day of the 3rd month following the close of the taxable year
Mail this return to: SC DEPARTMENT OF REVENUE,
Corporation Return, Columbia, SC 29214-0100

SC 1101 B
(Rev. 6/28/12)
3089

SC FILE # 20060758 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2012
FEIN [redacted]
NAME Synovus Bank
MAILING ADDRESS 1111 Bay Avenue Suite 200
CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period ☐ Amended

Attach complete copy of Federal Return

Use Black Ink Only

County or Counties in SC Where Property is Located:

See Attached Schedule

Audit Location Street
1111 Bay Avenue Suite 200
City State
Columbus GA
Audit Contact Telephone Number
James Buchs (706) 644-3172

If Filing a Final Return, Indicate Whether

☐ Merged ☐ Reorganized ☐ Dissolved ☐ Withdrawn

Date organized December 24, 1900 Under the laws of GA
Books are in care of James Buchs Located at 1111 Bay Avenue Suite 200 Columbus GA
If not incorporated in SC, enter date qualified to do business in SC. November 18, 1997

COMPUTATION OF BANK TAX LIABILITY

1	Federal Taxable Income per federal tax return S Corporations, see General Information in Instructions.	1	-91,914,767
2	Net Adjustment from line 19, Schedules A and B	2	804,241,497
3	Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	712,326,730
4	If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3 Line 4 Must Be Completed By All Taxpayers.	4	77,300,984
5	Tax (multiply line 4 by .045 (4.5%))	5.	3,478,544
6	Non Refundable Credits Taken This Year From SC 1120-TC	6.	2,912,001
7	Balance of Tax (line 5 less line 6)	7	566,543
8	Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) (b) Paid by Declaration 0 (c) Paid with Tentative Return 500,000	8.	500,000
9	Balance of Tax Due (line 7 less line 8)	9.	66,543
10	Penalty for Underpayment of Estimated Tax (See Instructions)	10.	0
11	Total Tax and Penalty Due (add lines 9 and 10) BALANCE DUE 14-0101	11.	66,543
12	Overpayment (line 8 less line 7) NONE To be applied as follows: (a) Estimated tax NONE (b) REFUNDED		NONE

DO NOT PROCESS

For Office Use Only

I, the undersigned, a principal officer of the bank for which this return is made, declare that this return including accompanying statements and schedules has been examined by me and is to the best of my knowledge and belief, a true and complete return.

Please Sign Here
James R. Buchs 9/12/2013 VP Director of Tax
Signature of officer Date Title

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☐ No ☐

Paid Preparer's Use Only
Preparer Printed Name | Check if self-employed ☐ | Preparer telephone number
Preparer signature | PTIN or FEIN
ZIP Code
Firm's name (or yours if self-employed) and address

30891022 F 03/08/2012

SC 0919

CB&T
COLUMBUS BANK AND TRUST
a division of SYNOVUS BANK
MEMBER FDIC
PO BOX 120
COLUMBUS, GA 31902

166594 0911 0 000005 000005 1/1 165
SOUTH CAROLINA DEPT OF REVENUE
PO BOX 125
COLUMBIA SC 29214

SYNOVUS BANK NO. 165 NO. 1650026871

DATE	INVOICE NUMBER	TYPE	DESCRIPTION	GROSS AMOUNT	DISCOUNT	NET AMOUNT
062813	SC1101B			66543.00	0.00	66543.00

FEIN/ [redacted]

VENDOR NO. 0000015218	TOTALS	66543.00	0.00	66543.00

REMOVE DOCUMENT ALONG THIS PERFORATION

THE ORIGINAL DOCUMENT HAS A WHITE REFLECTIVE WATERMARK ON THE BACK. HOLD AT AN ANGLE TO VIEW. DO NOT CASH IF NOT PRESENT.

CB&T
COLUMBUS BANK AND TRUST
a division of SYNOVUS BANK
MEMBER FDIC
PO BOX 120 - COLUMBUS, GA 31902

Customer RT
0911

NO. 1650026871

DATE
09/10/13

PAY SIXTY SIX THOUSAND FIVE HUNDRED FORTY THREE DOLLARS AND NO CENTS

$ 66,543.00
AMOUNT

TO THE ORDER OF
SOUTH CAROLINA DEPT OF REVENUE
PO BOX 125
COLUMBIA SC 29214

PAYABLE THROUGH SYNOVUS BANK, COLUMBUS GEORGIA

AUTHORIZED SIGNATURE

SC 0920

SC1101 B

SCHEDULE A AND B ADDITIONS TO FEDERAL TAXABLE INCOME

Income recorded on books but not included in federal taxable income

1.	Interest on State and Local Obligations	1.	5,777,501	
2.		2.		
3.		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,306,751	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	-1,320,181	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other Items 99,869,905	9.		112,633,976

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.

10.		10.		
11.	Other income subject to tax not on books this year See Stmt 3	11.	7,875,375	
12.		12.		
13.		13.		

Expenses recorded on the books but not deducted on the federal return.

14.	Federal Income Tax	14.	-526,922,463	
15.		15.		
16.	Contributions carryover	16.	1,096,922	
17.	Travel and entertainment	17.	617,138	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other Items -174,874,493	18.		-691,607,521
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B	19.		804,241,497

SCHEDULES C, D, AND E ARE TO BE COMPLETED BY MULTI-STATE BANKS

SCHEDULE C INCOME SUBJECT TO DIRECT ALLOCATION

	Gross Amounts 1	Less: Related Expenses 2	Net Amounts Allocated Direct to SC and Other States 3	Net Amounts Allocated Directly to SC 4
1. Interest not connected with business	0	0	0	
2. Dividends received	0	0	0	
3. Rents	0	0	0	
4. Gains/losses on real property	0	0	0	
5. Gains/losses on intangible personal property	0	0	0	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED			0	
8. INCOME DIRECTLY ALLOCATED TO SC				0

SCHEDULE D COMPUTATION OF TAXABLE INCOME FOR BANKS CLAIMING MULTI-STATE OPERATIONS

1.	Total net income as reconciled. Enter amount from line 3, Page 1	1.	712,326,730
2.	Less: Income subject to direct allocation to SC and other states from Schedule C, line 7	2.	0
3.	Total net income subject to apportionment (line 1 less line 2)	3.	712,326,730
4.	Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	77,300,984
5.	Add: Income subject to direct allocation to SC from Schedule C, line 8	5.	0
6.	Total SC Net Income (sum of lines 4 and 5 above) also enter on line 4, Page 1	6.	77,300,984

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3. Ratio
1. Total Gross Receipts	130,045,003	1,198,366,055	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	130,045,003	1,198,366,055	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			10.8519 %

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 7/25/12)
3370

NAME OF CORPORATION	FEIN	SC FILE #
Synovus Bank	[redacted]	20080758- 2

These credits are computed on separate forms. Be sure to attach the appropriate form(s) to this schedule for the credit you are claiming

Part I Corporate Income Tax Credits

	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1. New Jobs Credit (TC-4)					
2. Capital Investment Credit (TC-11)					
3. Family Independence Payments Credit (TC-12)					
4. Research Expenses Credit (TC-18)					

For lines 5-15, enter any other credit description and associated code from Part I Codes, along with the credit amount.

Part I Credit Description	Part I Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
5. Certified Historic Structure	5. 021	1,172,729		1,172,729		
6. Textiles Rehabilitation	6. 023	2,992,665		1,739,272		1,253,393
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11	11					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		4,165,394		2,911,001		1,253,393

**ENTER ANY CREDIT DESCRIPTION AND ASSOCIATED CODE FROM PART II CODES, ALONG WITH THE CREDIT AMOUNT.

Part II Corporate License Fee Credits

Part II Credit Description	Part II Code	Column A Previously Accrued	Column B Earned This Year	Column C Taken This Year	Column D Lost Due to Statute	Column E Carried Forward
1.	1.					
2.	2.					
3.	3.					
4.	4.					
5.	5.					
6.	6.					
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

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SC 0922

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR A CERTIFIED HISTORIC STRUCTURE PLACED IN SERVICE AFTER JUNE 30, 2003

Attach to your Income Tax Return

SC SCH. TC-21
(Rev. 10/11/07)
3380
20 12

Name As Shown On Tax Return: Synovus Bank

SS No. or Fed. ID No.: [redacted]

1. Enter the amount of qualified rehabilitation expenditures under IRC Section 47 made to a property located in SC, placed in service during this tax year. . . . . .
2. Enter 10% of the amount on line 1. This is the credit amount earned in the current year. . . . .
3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-21 if the property was placed in service before this year. This is your annual installment amount. . . . . .
4. Enter the amount of unused credit carried forward from previous tax years. 1,172,729
5. Add lines 3 and 4. 1,172,729
6. Enter your current year tax liability. 3,478,544
7. Enter the lesser of lines 5 and 6. This is your current year credit. Enter this amount on the appropriate tax credit schedule. 1,172,729
8. Subtract line 7 from line 5. This is your credit carryover to future years. . . . . .

INSTRUCTIONS

The certified historic structure credit is available against income tax or corporate license tax for "qualified rehabilitation expenditures" to a "certified historic structure," as those terms are defined in IRC Section 47 and applicable treasury regulations. The credit is available if the expenditures are incurred in taxable years beginning after 2002 and if the property is placed in service after June 30, 2003. A rehabilitation project must meet all requirements for the federal 20% income tax credit under IRC Section 47.

For a period of up to five years, additional work done by the taxpayer must be consistent with the Secretary of the Interior's Standards for Rehabilitation. The State Historic Preservation Officer may review additional work and has the right to inspect. Additional work that the State Historic Preservation Officer deems inconsistent with the Standards for Rehabilitation will result in forfeiture of any unused credit amount, including any amounts carried forward.

The taxpayer may appeal to the State Review Board to review any determination by the State Historic Preservation Officer.

Complete a **separate TC-21 for each rehabilitated property.** If filing a paper return, attach a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed. If filing an electronic return, keep a copy of them with your tax records.

Complete TC-22 if claiming a credit for rehabilitation expenses for a certified historic residential structure.

LINE 1: Enter the amount of rehabilitation expenditures that qualify under IRC Section 47, made to a certified historic structure located in South Carolina, placed in service during this tax year.

LINE 2: The SC credit amount is 10% of the amount qualifying under IRC Section 47.

LINE 3: The credit is claimed in equal installments over a 5-year period beginning with the tax year that the property is placed in service. Enter 20% of line 2 on line 3. If the property was placed in service in a prior year, enter the amount from line 3 of last year's TC-21.

LINE 4: Annual installments that exceed a taxpayer's tax liability can be carried forward for five consecutive years.

LINE 6: The total available credit is the amount of this year's annual installment plus any amount carried forward from prior years.

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SC 0923

LINE 6: The allowable credit cannot exceed this year's tax liability.

LINE 7: The allowable credit is the lesser of the available credit and this year's tax liability.

LINE 8: The amount of available credit you are unable to use this tax year is the amount you are allowed to carry forward for five consecutive years.

NOTE: When earned by an 'S' corporation owing corporate level income tax, the credit must be used first at the entity level. Any remaining credit passes through to each shareholder in a percentage equal to each shareholder's percentage of stock ownership.

The credit earned pursuant to this section by a general partnership, limited partnership, Limited Liability Company, or other entity taxed as a partnership must be passed through to its partners and may be allocated among partners, including without limitation, an allocation of the entire credit to one partner, in a manner agreed by the partners that is consistent with Subchapter K of the Internal Revenue Code. "Partner" means a partner, member, or owner of an interest in the pass-through entity, as applicable.

Social Security Privacy Act Disclosure
It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act
Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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1062 | THO

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CREDIT FOR TEXTILES REHABILITATION

Effective for property placed in service after June 30, 2004
Attach to your Income Tax Return

SC SCH. TC-23
(Rev. 9/23/10)
3386

20

Name As Shown On Tax Return

Synovus Bank

SSN or FEIN

[redacted]

1. Enter the amount of the rehabilitation expenses made to an eligible site placed in service during the tax year. For paper filers claiming the credit for the first time, attach certification if applicable. See instructions . . . . . 1. $

2. Enter 25% of the amount on line 1. This is the credit amount earned in the current year . . . . . 2. $

3. Enter 20% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-23 if the property was placed in service before this year. This is your annual installment amount . . . . . 3. $

4. Enter the amount carried forward from previous tax years . . . . . 4. $ 2,992,665

5. Add lines 3 and 4 . . . . . 5. $ 2,992,665

6. Enter your current year tax liability . . . . . 6. $ 3,478,544

7. Current year credit limit. Multiply line 6 by 50% (.50) . . . . . 7. $ 1,739,272

8. Enter the lesser of lines 5 and 7. This is your current year credit. Enter this amount on the appropriate tax credit schedule . . . . . 8. $ 1,739,272

9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years . . . . . 9. $ 1,253,393

GENERAL INSTRUCTIONS

FOR SITES PLACED IN SERVICE AFTER DECEMBER 31, 2007:

A taxpayer who qualifies for the credit revitalizing an abandoned textile facility placed in service after December 31, 2007 may claim either Option A or B:

A) a credit against real property taxes levied by local taxing entities; or
B) a credit against corporate or individual income tax, bank tax, corporate license fees, and/or insurance premium tax.

If the taxpayer chooses Option B:

1) The credit is equal to 25% of the actual rehabilitation expenses made at the textile mill site.
2) If the taxpayer acquired the textile mill site after December 31, 2007 (NOTE: Transfers between affiliated taxpayers of phases of any textile mill site are deemed to not be an acquisition for this purpose.):
   a) The taxpayer must file a Notice of Intent to Rehabilitate (Notice) with the Department of Revenue (department) prior to receiving the building permits for rehabilitating the textile mill site or phase of the site. Failure to provide the Notice before receiving the building permits will result in disqualifying all rehabilitation expenses incurred before the notice was provided; and
   b) If actual rehabilitation expenses exceed 125% of the estimated expenses set forth in the Notice, the credit will be based on 125% of the estimated expenses as opposed to the actual expenses incurred.
3) The entire credit is earned in the taxable year in which the applicable phase or portion of the textile mill site is placed in service but must be taken in equal installments over a 5-year period beginning with the tax year in which the applicable phase or portion of the textile mill site is placed in service.
4) Unused credit may be carried forward for the succeeding five years.
5) A taxpayer claiming this credit may be able to qualify for and claim the TC-21 Certified Historic Structure Credit.
6) The credit is limited in use to 50% of the taxpayer's tax liability for the tax year with respect to each type of tax against which the credit is claimed.
7) A taxpayer that leases all or part of the textile mill site may transfer any applicable remaining credit associated with the rehabilitation expenses incurred with respect to that part of the site to the lessee of the site. A taxpayer that sells all or any phase or portion of the textile mill site may transfer all or part of the remaining credit that is associated with the rehabilitation expenses incurred with respect to that phase or portion of the site transferred to the purchaser. The taxpayer must notify the department in a manner prescribed by the department in order for the transfer to be effective.

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SC 0925

Synovus Bank

Tax Year 2012

EIN [redacted]

9/15/2014 7:07:01 AM

Statement: 1

Form SC1101 B, Page 2, Schedule A & B, Other income on books not included on federal

Row ID	Description	Amount
1	Cash Surrender Value Insurance Income	8,306,751
Total		8,306,751

Statement: 2

Form SC1101 B, Page 2, Sch A & B, Other deductions on fed return but not charged against book income

Row ID	Description	Amount
1	State Income Tax Expense	104,864,433
2	Partnership Income	(4,750,576)
3	Gain/(Loss) on Sale of Fixed Assets	(343,372)
4	Amort of Goodwill & Other Intangibles	23,211
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Amort of Organizational Exp (Sec. 248)	5,360
7	Deduction for Unused Qzab Credit	68,600
Total		99,869,905

Statement: 3

Form SC-1101 B, Page 2, Schedule A & B, Other income subject to tax not on books

Row ID	Description	Amount
1	Impairment Losses on Investment Secur	450,000
2	SFAS 91 Unearned Fees	8,817,308
3	Credit Life Insurance	2,817
4	Treasury Note Accretion	519,312
5	Capitalized Lease Income	2,617,218
6	Write Up/Write Down of Investment	(826,352)
7	Accrued Interest on Loans	(3,723,455)
8	Income from Matured Securities	18,527
Total		7,875,375

Statement: 4

Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
1	Miscellaneous Non-Deductible	15,191
2	Preference Interest	17,629
3	Prepaid Expenses	10,411
4	RSA Award Expense	2,866,302
5	Stock Option Expense	2,478,724
6	Business Gifts Over $25	27,577
7	Deferred Compensation-Employee	132,124
8	Tax Penalties & Regulatory Fines	19,068
9	Deferred Expenses	(2,276,201)
10	Excess Pension Plan Adjustment	(805,142)
11	Self-Insured Salary Continuation Coverag	(39,734)
12	Loan Loss Reserve Adjustment	(162,260,243)
13	Lobbying Expenses	156,158
14	Leasehold Rental	832,592
15	Pension Plan Adjustment	(432,517)
16	OREO Charge-offs	(19,758,892)
17	Post-Retirement Benefits - SFAS 106	(997,892)

Synovus Bank

Tax Year 2012

EIN [redacted]

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Continuation Of Statement Form SC-1101 B, Page 2, Schedule A & B, Total other expenses not on federal return

Row ID	Description	Amount
18	Accrued Bonus	(775,058)
19	Self-Insured Workers Comp	(186,786)
20	Amortization of Purchase Accounting Adj	3,068,433
21	TARP Disallowed Salary	423,488
22	Nondeductible Club Dues	24,298
23	Leased Auto Inclusion	174
24	Fixed Asset Valuation	64,909
25	Life Insurance Premiums	486,929
26	Deferred Contributions	3,045
27	Salary Stock	1,668,291
28	Computer Software Development	339,083
29	EE Credits	23,546
Total		(174,874,493)

Synovus Bank [redacted]

Schedule of County or Counties in SC Where Property is Located:

Anderson	Florence	Lexington
Beaufort	Georgetown	Richland
Berkeley	Greenville	Spartanburg
Charleston	Horry	Sumter
Clarendon	Kershaw	York
Dorchester	Lee	

Synovus Bank [redacted]
SC 1101B, Line 1, Federal Taxable Income per Federal Return

Line 30, Federal 1120	(93,011,689)
Federal Charitable Contribution	1,096,922
Income to Apportion	(91,914,767)

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2012
NOL After Apportionment Carryover

		Synovus Bank *	Synovus Bank (fka Columbus Bank and Trust Co.)	The National Bank of South Carolina
Yr 2009	Generated	159,286,694	1,781,657	157,505,037
	Utilized	0	0	0
Yr 2010	Generated	231,764,296	85,958,292	145,806,004
	Utilized	0	0	0
Yr 2011	Generated	0	0	0
	Utilized	0	0	0
Yr 2012	Generated	0	0	0
	Utilized	0	0	0
		391,050,990	87,739,949	303,311,041

* - The National Bank of South Carolina merged into Columbus Bank and Trust Company on June 1, 2010. Columbus Bank and Trust Company changed its name to Synovus Bank on June 1, 2010.

Synovus Bank
Form SC 1101 B - South Carolina Tax Credit Carryforward Calculation
As of YE: 12/31/2012

		Synovus Bank	Textile Rehab	Historic Structure	Total
Yr 2008	Generated	1,354,624	988,733	365,891	1,354,624
	2011 Orig Return	(116,000)	(58,000)	(58,000)	(116,000)
	Used on 2012 Return	(930,561)	(622,670)	(307,891)	(930,561)
	Utilized	(308,063)	(308,063)	-	(308,063)
Yr 2009	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Return	(1,354,623)	(988,733)	(365,890)	(1,354,623)
Yr 2010	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Return	(493,759)	(127,869)	(365,890)	(493,759)
Yr 2011	Generated	525,587	392,529	133,058	525,587
	Utilized	(133,058)	-	(133,058)	(133,058)
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
		1,253,393	1,253,393	-	1,253,393

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

U.S. Corporation Income Tax Return

For calendar year 2012 or tax year beginning _____, ending _____

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

OMB No. 1545-0123

2012

A Check if: 1a Consolidated return (attach Form 851) ☐ b Life/nonlife consolidated return ☐ 2 Personal holding co. (attach Sch. PH) ☐ 3 Personal service corp. (see instructions) ☐ 4 Schedule M-3 attached ☒	TYPE OR PRINT — Name: Synovus Bank	B Employer identification number: [redacted]
	Number, street, and room or suite no. If a P.O. box, see instructions: 1148 Broadway	C Date incorporated: 12/24/1900
	City or town, state, and ZIP code: Columbus GA 31901	D Total assets (see instructions): $ 30,269,596,255

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

Income	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	0
	2	Cost of goods sold (attach Form 1125-A)		2	0
	3	Gross profit. Subtract line 2 from line 1c		3	0
	4	Dividends (Schedule C, line 19)		4	1,413,338
	5	Interest	See Stmt 1	5	948,082,142
	6	Gross rents		6	6,685,421
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	2,123,682
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	29,908,689
	10	Other income (see instructions—attach statement)	See Stmt 2	10	376,829,906
	11	Total income. Add lines 3 through 10 ►		11	1,365,043,178
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ►		12	2,426,488
	13	Salaries and wages (less employment credits)		13	273,792,530
	14	Repairs and maintenance		14	25,038,156
	15	Bad debts		15	473,175,443
	16	Rents	See Stmt 3	16	32,039,900
	17	Taxes and licenses	See Stmt 4	17	24,260,747
	18	Interest	See Stmt 5	18	103,062,401
	19	Charitable contributions		19	1,096,922
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	27,036,550
	21	Depletion		21	
	22	Advertising		22	8,843,938
	23	Pension, profit-sharing, etc., plans		23	7,239,465
	24	Employee benefit programs		24	12,828,477
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Other deductions (attach statement)	See Stmt 6	26	471,389,395
	27	Total deductions. Add lines 12 through 26 ►		27	1,458,030,410
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28	-92,987,232
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 20)	29b 24,457		
	c	Add lines 29a and 29b		29c	24,457
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)		30	-93,011,689
	31	Total tax (Schedule J, Part I, line 11)		31	
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32	
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ► ☐		33	
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34	
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	
	36	Enter amount from line 35 you want: Credited to 2013 estimated tax ► Refunded ►		36	

Sign Here

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

Signature of officer _____ Date _____ ► Group Exec-Tax, Title

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

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions. Form **1120** (2012)

JXB F 01/04/2013

SC 0932

Schedule C	Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	34,938	70	24,457
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		[illegible]	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			24,457
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends See Stat 7	1,378,400		
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	1,413,338		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			24,457

SC 0933

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐			
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐		2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions—attach statement)	9f		
10	Total. Add lines 9a through 9f		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II–Payments and Refundable Credits

12	2011 overpayment credited to 2012		12	
13	2012 estimated tax payments		13	
14	2012 refund applied for on Form 4466		14	( )
15	Combine lines 12, 13, and 14		15	
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	Total payments. Add lines 15, 16, and 17		18	
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 8827, line 8c	19c		
d	Other (attach statement—see instructions)	19d		
20	Total credits. Add lines 19a through 19d		20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ [redacted]		
b	Business activity ▶ Banking		
c	Product or service ▶ Banking		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation ▶ Synovus Financial Corp [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information *continued* (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
BOP Mortgage Investment Corporation	[redacted]	US	100.00000%

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.	X	

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
See Stmt 8			

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ ____ and (ii) Owner's country ▶ ____ (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ ____		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 5,777,501		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $		X
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15a	Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?		
b	If "Yes," did or will the corporation file required Forms 1099?		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash		2,063,197,694		2,118,401,857
2a	Trade notes and accounts receivable	18,952,443,924		16,612,780,221	
b	Less allowance for bad debts	(527,560,931)	18,424,882,993	(364,845,299)	16,247,934,922
3	Inventories				
4	U.S. government obligations		715,913,815		331,357,176
5	Tax-exempt securities (see instructions)		25,317,805		15,797,423
6	Other current assets (attach statement) See Stat 9		263,832,405		216,268,757
7	Loans to shareholders				
8	Mortgage and real estate loans		845,225,384		2,686,499,173
9	Other investments (attach statement) See Stat 10		6,138,693,967		6,359,445,104
10a	Buildings and other depreciable assets	720,793,370		829,866,307	
b	Less accumulated depreciation	(370,716,301)	350,077,069	(477,269,138)	352,597,169
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		126,944,217		124,956,895
13a	Intangible assets (amortizable only)	139,123,628		47,910,118	
b	Less accumulated amortization	(125,329,945)	13,793,683	(43,719,776)	4,190,342
14	Other assets (attach statement) See Stat 11		470,992,979		1,612,145,637
15	Total assets		29,419,772,011		30,269,594,255
	Liabilities and Shareholders' Equity				
16	Accounts payable See Stat 12		22,256,648,920		21,465,901,783
17	Mortgages, notes, bonds payable in less than 1 year		3,728,109,965		4,894,638,102
18	Other current liabilities (attach statement) See Stat 13		120,246,219		100,328,873
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach statement) See Stat 14		316,752,303		72,012,048
22	Capital stock: a Preferred stock				
	b Common stock	68,912,055	68,912,055	68,912,055	68,912,055
23	Additional paid-in capital		3,941,106,292		3,932,384,549
24	Retained earnings—Appropriated (attach statement)		0		0
25	Retained earnings—Unappropriated		-1,012,003,743		-272,583,155
26	Adjustments to shareholders' equity (attach statement)		0		0
27	Less cost of treasury stock		( )		( )
28	Total liabilities and shareholders' equity		29,419,772,011		30,269,594,255

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1	Net income (loss) per books	712,351,187	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	-526,322,463		Tax-exempt interest $	
3	Excess of capital losses over capital gains			5,777,501	
4	Income subject to tax not recorded on books this year (itemize):			See Stat 17 2,306,751	14,084,252
	See Stat 15	7,875,375	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation $ -1,320,181	
a	Depreciation $		b	Charitable contributions $	
b	Charitable contributions $				
c	Travel and entertainment $ 617,138				
	Employment credits 23,546			See Stat 18 99,869,905	98,549,724
	See Stat 16 -174,898,039	-174,257,355	9	Add lines 7 and 8	112,633,976
6	Add lines 1 through 5	19,646,744	10	Income (page 1, line 28)—line 6 less line 9	-92,987,232

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

1	Balance at beginning of year	-1,012,003,743	5	Distributions: a Cash	
2	Net income (loss) per books	712,351,187		b Stock	
3	Other increases (itemize): See Stat 19			c Property	
			6	Other decreases (itemize):	0
		27,069,401	7	Add lines 5 and 6	0
4	Add lines 1, 2, and 3	-272,583,155	8	Balance at end of year (line 4 less line 7)	-272,583,155

SC 0936

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2012

Attachment Sequence No. 179

Name(s) shown on return: Synovus Bank

Business or activity to which this form relates: Banking

Identifying number: [redacted]

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	6,163,067
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	4,163,067
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	0

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	188,365

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	26,176,855
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		10,882	3.0	HY	200 DB	3,627
b 5-year property		5,041,441	5.0	HY	200 DB	1,008,288
c 7-year property		2,165,684	7.0	HY	200 DB	270,488
d 10-year property						
e 15-year property		161,277	15.0	HY	150 DB	8,064
f 20-year property		101,220	20.0	HY	150 DB	1,898
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	01/2012	2,095,673	39 yrs.	MM	S/L	22,610
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	156,355
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	27,836,550
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions. Form **4562** (2012)

JXB F 12/30/2012

SC 0937

Form 4562 (2012)

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No | 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
See Stmt 20		%	2,207,789	2,150,529			156,355	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28	156,355	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

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

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
Various Software	01/11/2012	3,531,239		3.0	364,441
43 Amortization of costs that began before your 2012 tax year				43	3,409,845
44 Total. Add amounts in column (f). See the instructions for where to report				44	3,774,286

Form 4562 (2012)

F 12/30/2012

SC 0938

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2012

Attachment Sequence No. **27**

Name(s) shown on return

Synovus Bank

Identifying number [redacted]

1 Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

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)
Various Assets	Various	Various	3,443,696	1,251,997	6,134,640	(1,438,947)
Partnership Gain	Various	Various	779,309			779,309

3	Gain, if any, from Form 4684, line 39	3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5
6	Gain, if any, from line 32, from other than casualty or theft.	6 1,714,570
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7 1,054,932
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.	
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.	
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9

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):						
See Stmt 21			1,737,697,632	6,140,324	1,714,760,000	29,077,956

11	Loss, if any, from line 7	11 ( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12
13	Gain, if any, from line 31	13 830,733
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16
17	Combine lines 10 through 16	17 29,908,689
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:	
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b

For Paperwork Reduction Act Notice, see separate instructions.

JXB F 12/28/2012

Form **4797** (2012)

SC 0939

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Various Assets	Various	Various
B Forest Road	01/01/1972	09/05/2012
C Building	08/15/1975	02/28/2012
D ATM Building	10/18/1999	02/28/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	322,298	194,343	97,982	18,923
21 Cost or other basis plus expense of sale	21	884,384	139,962	186,260	35,973
22 Depreciation (or depletion) allowed or allowable	22	825,179	139,962	176,245	35,973
23 Adjusted basis. Subtract line 22 from line 21	23	59,205		10,015	
24 Total gain. Subtract line 23 from line 20	24	253,093	194,343	87,967	18,923
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	825,179	139,962		
b Enter the smaller of line 24 or 25a	25b	253,093	139,962		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			-10,016	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			-10,016	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f			19,597	3,785
g Add lines 26b, 26e, and 26f	26g	0	0	9,581	3,785
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

30 Total gains for all properties. Add property columns A through D, line 24	30	2,545,303
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	830,733
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	1,714,570

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

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0	0

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Parking Lots	03/01/2003	02/28/2012
B Carpet	03/17/2008	02/28/2012
C Sealcoat &	08/01/2008	02/28/2012
D Wynnton	01/01/1987	11/14/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	674	4,218	209	2,161
21	Cost or other basis plus expense of sale	21	1,281	8,017	396	5,981
22	Depreciation (or depletion) allowed or allowable	22	962	6,544	267	4,905
23	Adjusted basis. Subtract line 22 from line 21	23	319	1,473	131	1,076
24	Total gain. Subtract line 23 from line 20	24	355	2,745	78	1,085
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a	196	1,963	161	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	196	1,963	78	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	159	782		
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	32	156		217
g	Add lines 26b, 26e, and 26f	26g	228	2,119	78	217
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Hyaton 19	07/01/1999	11/14/2012
B Forest Road	07/01/1988	09/05/2012
C Hyaton	07/01/1989	11/14/2012
D Hyaton	07/01/1991	11/14/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	15,648	7,164	1,808	436
21 Cost or other basis plus expense of sale	21	43,306	5,160	5,003	1,208
22 Depreciation (or depletion) allowed or allowable	22	33,453	3,959	3,706	819
23 Adjusted basis. Subtract line 22 from line 21	23	9,853	1,201	1,297	390
24 Total gain. Subtract line 23 from line 20	24	5,795	5,963	511	46
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,159	792	102	9
g Add lines 26b, 26e, and 26f	26g	1,159	792	102	9
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 5	32	

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

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

SC 0942

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Forest Road	07/01/1991	09/05/2012
B Forest Road	01/01/1991	09/05/2012
C Forest Road	01/01/1999	09/05/2012
D Forest Road	07/01/1992	09/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	2,769	38,428	13,094	1,562
21 Cost or other basis plus expense of sale	21	1,980	27,675	9,630	1,125
22 Depreciation (or depletion) allowed or allowable	22	1,330	19,036	6,686	720
23 Adjusted basis. Subtract line 22 from line 21	23	650	8,639	2,944	405
24 Total gain. Subtract line 23 from line 20	24	2,095	29,789	10,150	1,157
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	266	3,807	1,297	144
g Add lines 26b, 26e, and 26f	26g	266	3,807	1,297	144
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0943

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Wynnton 19	07/01/1992	11/14/2012
B Forest Road	07/01/1993	09/05/2012
C Forest Road	07/01/1979	09/05/2012
D Forest Road	07/01/1995	09/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	225	6,485	62,484	6,304
21 Cost or other basis plus expense of sale	21	625	4,670	45,000	4,540
22 Depreciation (or depletion) allowed or allowable	22	403	2,842		2,474
23 Adjusted basis. Subtract line 22 from line 21	23	222	1,828	45,000	2,066
24 Total gain. Subtract line 23 from line 20	24	4	4,657	17,484	4,238
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1	558		495
g Add lines 26b, 26e, and 26f	26g	1	558	0	495
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0944

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Forest Road	07/01/1996	09/05/2012
B Forest Road	07/01/1997	09/05/2012
C Forest Road	11/25/1998	09/05/2012
D Wynnton	07/01/2002	11/14/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	2,705	129,363	3,438	3,940
21 Cost or other basis plus expense of sale	21	1,949	93,165	2,476	10,905
22 Depreciation (or depletion) allowed or allowable	22	807	36,231	878	10,905
23 Adjusted basis. Subtract line 22 from line 21	23	1,141	56,934	1,598	
24 Total gain. Subtract line 23 from line 20	24	1,564	72,429	1,840	3,940
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	161	7,245	176	788
g Add lines 26b, 26e, and 26f	26g	161	7,245	176	788
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Rynnton	01/01/2004	11/14/2012
B Forest Road	06/01/2004	09/05/2012
C Install 2	06/19/2006	09/05/2012
D Corian Top	07/05/2007	09/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	5,838	13,076	1,141	2,013
21 Cost or other basis plus expense of sale	21	16,156	9,417	821	1,450
22 Depreciation (or depletion) allowed or allowable	22	16,156	9,417	385	1,095
23 Adjusted basis. Subtract line 22 from line 21	23			436	355
24 Total gain. Subtract line 23 from line 20	24	5,838	13,076	705	1,658
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			56	59
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			56	59
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			649	1,599
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,168	1,883	66	207
g Add lines 26b, 26e, and 26f	26g	1,168	1,883	122	266
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0946

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Forest Road	08/30/2007	09/05/2012
B Scalecatin	07/17/2007	09/05/2012
C Forest Road	01/01/2007	09/05/2012
D Sewer Line	05/04/2007	09/05/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	7,866	20,503	5,196	5,221
21	Cost or other basis plus expense of sale	21	5,521	14,766	3,742	3,750
22	Depreciation (or depletion) allowed or allowable	22	4,169	6,022	2,825	2,839
23	Adjusted basis. Subtract line 22 from line 21	23	1,352	8,744	917	921
24	Total gain. Subtract line 23 from line 20	24	6,314	11,759	4,279	4,300
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a	224	1,101	152	153
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	224	1,101	152	153
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	6,090	10,658	4,127	4,147
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	789	984	535	537
g	Add lines 26b, 26e, and 26f	26g	1,013	2,085	687	690
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 - (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired mo., day, yr.)	(c) Date sold mo., day, yr.)
A Forest Road	01/01/2008	09/05/2012
B Carpeting	01/01/2008	11/14/2012
C Sprinkler	09/01/2001	03/15/2012
D Power fer	12/15/1996	03/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,610	557	3,761	366,980
21 Cost or other basis plus expense of sale	21	1,087	1,541	5,650	551,219
22 Depreciation (or depletion) allowed or allowable	22	888	1,259	5,650	215,841
23 Adjusted basis. Subtract line 22 from line 21	23	199	283		335,678
24 Total gain. Subtract line 23 from line 20	24	1,311	274	3,761	31,302
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	266	377		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	266	274		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	1,045			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	124		752	6,260
g Add lines 26b, 26e, and 26f	26g	390	274	752	6,260
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0948

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Ga Dept Rk	12/15/1995	03/15/2012
B Gaskins sa	12/15/1995	03/15/2012
C Riedt Medc	12/15/1995	03/15/2012
D Appraisal	12/15/1995	03/15/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	832	565	2,690	1,664
21	Cost or other basis plus expense of sale	21	1,250	850	3,875	2,500
22	Depreciation (or depletion) allowed or allowable	22	489	332	1,515	976
23	Adjusted basis. Subtract line 22 from line 21	23	761	518	2,360	1,524
24	Total gain. Subtract line 23 from line 20	24	71	47	220	140
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	14	9	44	28
g	Add lines 26b, 26e, and 26f	26g	14	9	44	28
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Remodel In	12/15/1996	03/15/2012
B Carpet File	12/15/1996	03/15/2012
C Remodel In	01/15/1997	03/15/2012
D 20 Gal water	01/15/1997	03/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	9,567	2,217	25,037	350
21 Cost or other basis plus expense of sale	21	14,370	3,330	37,606	525
22 Depreciation (or depletion) allowed or allowable	22	14,370	3,330	37,606	525
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	9,567	2,217	25,037	350
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,913	443	5,007	70
g Add lines 26b, 26e, and 26f	26g	1,913	443	5,007	70
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Paint Exter	07/15/1997	03/15/2012
B Sewer System	09/01/1997	03/15/2012
C Landscape	10/15/1997	03/15/2012
D Repair Bro	10/01/1997	03/15/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	3,595	2,130	1,699	399
21	Cost or other basis plus expense of sale	21	5,400	3,200	2,552	600
22	Depreciation (or depletion) allowed or allowable	22	5,400	3,200	2,552	600
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	3,595	2,130	1,699	399
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	719	426	340	80
g	Add lines 26b, 26e, and 26f	26g	719	426	340	80
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Heating Pu	01/01/2004	03/15/2012
B Wallpaperi	02/25/2004	03/15/2012
C Audio	11/01/2005	03/15/2012
D Building	11/20/1997	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	724	166	2,033	383,951
21 Cost or other basis plus expense of sale	21	1,088	250	3,054	506,635
22 Depreciation (or depletion) allowed or allowable	22	1,088	250	2,961	190,529
23 Adjusted basis. Subtract line 22 from line 21	23			93	316,106
24 Total gain. Subtract line 23 from line 20	24	724	166	1,940	67,845
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			16	
b Applicable percentage multiplied by the smaller of line 24 or line 25a (see instructions)	26b			16	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			1,924	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	145	33	385	13,569
g Add lines 26b, 26e, and 26f	26g	145	33	401	13,569
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Carpet	11/20/1997	07/05/2012
B Wallpaper	11/20/1997	07/05/2012
C Paving	11/20/1997	07/05/2012
D Key Curbin	11/20/1997	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	9,110	2,381	23,135	14,068
21 Cost or other basis plus expense of sale	21	12,021	3,142	30,527	18,563
22 Depreciation (or depletion) allowed or allowable	22	12,021	3,142	30,527	18,563
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	9,110	2,381	23,135	14,068
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,822	476	4,627	2,814
g Add lines 26b, 26e, and 26f	26g	1,822	476	4,627	2,814
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

SC 0953

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Air Conditioning	11/20/1997	07/05/2012
B Painting	11/20/1997	07/05/2012
C Grace elec	12/12/1997	07/05/2012
D Goodman Pa	12/26/1997	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	12,392	5,078	14,107	7,648
21 Cost or other basis plus expense of sale	21	16,352	6,700	18,615	10,092
22 Depreciation (or depletion) allowed or allowable	22	6,149	6,700	6,961	10,092
23 Adjusted basis. Subtract line 22 from line 21	23	10,203		11,654	
24 Total gain. Subtract line 23 from line 20	24	2,189	5,078	2,453	7,648
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	438	1,016	491	1,530
g Add lines 26b, 26e, and 26f	26g	438	1,016	491	1,530
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Doors	01/09/1998	07/05/2012
B Building	02/27/1998	07/05/2012
C Carpet	02/27/1998	07/05/2012
D BLDG Impro	03/30/1998	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	720	3,389	663	1,422
21 Cost or other basis plus expense of sale	21	950	4,472	875	1,876
22 Depreciation (or depletion) allowed or allowable	22	353	1,653	875	690
23 Adjusted basis. Subtract line 22 from line 21	23	597	2,819		1,186
24 Total gain. Subtract line 23 from line 20	24	123	570	663	236
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	25	114	133	47
g Add lines 26b, 26e, and 26f	26g	25	114	133	47
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Upstairs	06/20/2000	07/05/2012
B AC Conden	09/16/2003	07/05/2012
C Carpet Inv	02/28/2005	07/05/2012
D Painting	08/10/2005	07/05/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	9,238	951	2,980	1,810
21 Cost or other basis plus expense of sale	21	12,190	1,255	3,800	2,388
22 Depreciation (or depletion) allowed or allowable	22	3,777	373	3,800	2,388
23 Adjusted basis. Subtract line 22 from line 21	23	8,413	882		
24 Total gain. Subtract line 23 from line 20	24	825	69	2,980	1,810
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		83		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		69		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	165		576	362
g Add lines 26b, 26e, and 26f	26g	165	69	576	362
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

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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.)
A Installation	12/15/2005	07/05/2012
B 5 ton Hvac	04/04/2008	07/05/2012
C Vat 21 Ver	07/29/2008	07/05/2012
D Replace fa	09/26/2008	05/15/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	941	2,825	1,808	1,259
21 Cost or other basis plus expense of sale	21	1,242	3,727	2,385	1,891
22 Depreciation (or depletion) allowed or allowable	22	1,242	3,425	1,947	1,737
23 Adjusted basis. Subtract line 22 from line 21	23		302	438	154
24 Total gain. Subtract line 23 from line 20	24	941	2,523	1,370	1,105
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		1,295	584	657
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		1,295	584	657
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		1,228	786	448
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	188	246	157	90
g Add lines 26b, 26e, and 26f	26g	188	1,541	741	747
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

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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.)
A Survey	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Demolition	07/15/2005	03/23/2012
D Demolition	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	4,807	21,265	7,355	2,797
21	Cost or other basis plus expense of sale	21	5,300	25,008	8,650	3,290
22	Depreciation (or depletion) allowed or allowable	22	906	4,275	1,479	562
23	Adjusted basis. Subtract line 22 from line 21	23	4,394	20,733	7,171	2,728
24	Total gain. Subtract line 23 from line 20	24	113	532	184	69
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	23	106	37	14
g	Add lines 26b, 26e, and 26f	26g	23	106	37	14
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Demolition	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Geo Techni	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	26,178	9,347	2,466	43,404
21	Cost or other basis plus expense of sale	21	29,610	10,992	2,900	51,045
22	Depreciation (or depletion) allowed or allowable	22	5,061	1,879	496	8,726
23	Adjusted basis. Subtract line 22 from line 21	23	24,549	9,113	2,404	42,319
24	Total gain. Subtract line 23 from line 20	24	629	234	62	1,085
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	126	47	12	217
g	Add lines 26b, 26e, and 26f	26g	126	47	12	217
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Demolition	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Architect	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	9,949	4,592	19,132	19,132
21	Cost or other basis plus expense of sale	21	11,700	5,400	22,500	22,500
22	Depreciation (or depletion) allowed or allowable	22	2,000	923	3,846	3,846
23	Adjusted basis. Subtract line 22 from line 21	23	9,700	4,477	18,654	18,654
24	Total gain. Subtract line 23 from line 20	24	249	115	478	478
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	50	23	96	96
g	Add lines 26b, 26e, and 26f	26g	50	23	96	96
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C Lines	07/15/2005	03/23/2012
D Geo Techni	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	21,917	918	661	4,205
21 Cost or other basis plus expense of sale	21	25,775	1,080	777	4,945
22 Depreciation (or depletion) allowed or allowable	22	4,406	185	133	845
23 Adjusted basis. Subtract line 22 from line 21	23	21,369	895	644	4,100
24 Total gain. Subtract line 23 from line 20	24	548	23	17	105
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	110	5	3	21
g Add lines 26b, 26e, and 26f	26g	110	5	3	21
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Geo Techni	07/15/2005	03/23/2012
C Architect	07/15/2005	03/23/2012
D Geo Techni	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	6,655	2,057	6,122	1,236
21 Cost or other basis plus expense of sale	21	7,826	2,419	7,200	1,456
22 Depreciation (or depletion) allowed or allowable	22	1,338	414	1,231	249
23 Adjusted basis. Subtract line 22 from line 21	23	6,488	2,005	5,969	1,207
24 Total gain. Subtract line 23 from line 20	24	167	52	153	31
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	33	10	31	6
g Add lines 26b, 26e, and 26f	26g	33	10	31	6
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

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

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

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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.)
A Architect	07/15/2005	03/23/2012
B Architect	07/15/2005	03/23/2012
C White Noise	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	5,816	3,673	8,375	4,286
21	Cost or other basis plus expense of sale	21	6,840	4,320	9,849	5,040
22	Depreciation (or depletion) allowed or allowable	22	1,169	738	1,684	862
23	Adjusted basis. Subtract line 22 from line 21	23	5,671	3,582	8,165	4,178
24	Total gain. Subtract line 23 from line 20	24	145	91	210	108
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	29	18	42	22
g	Add lines 26b, 26e, and 26f	26g	29	18	42	22
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b				

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

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

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

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

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Windows	07/15/2005	03/23/2012
C Windows	07/15/2005	03/23/2012
D Architect	07/15/2005	03/23/2012

		Property A	Property B	Property C	Property D
These columns relate to the properties on lines 19A through 19D. ▶					
20 Gross sales price (Note: *See line 1 before completing.*)	20	2,755	11,853	950	3,567
21 Cost or other basis plus expense of sale	21	3,240	13,940	1,217	3,960
22 Depreciation (or depletion) allowed or allowable	22	554	2,383	191	677
23 Adjusted basis. Subtract line 22 from line 21	23	2,686	11,557	926	3,283
24 Total gain. Subtract line 23 from line 20	24	69	296	24	84
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	14	59	5	17
g Add lines 26b, 26e, and 26f	26g	14	59	5	17
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

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

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

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Architect	07/15/2005	03/23/2012
B Windows	07/15/2005	03/23/2012
C Hiking	07/15/2005	03/23/2012
D Windows	07/15/2005	03/23/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	2,755	8,503	1,239	4,252
21	Cost or other basis plus expense of sale	21	3,240	10,000	1,457	5,000
22	Depreciation (or depletion) allowed or allowable	22	554	1,709	249	855
23	Adjusted basis. Subtract line 22 from line 21	23	2,686	8,291	1,208	4,145
24	Total gain. Subtract line 23 from line 20	24	69	212	31	107
25	If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	14	42	6	21
g	Add lines 26b, 26e, and 26f	26g	14	42	6	21
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation (see instructions)	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Windows	07/15/2005	03/23/2012
B Cable Line	07/15/2005	03/23/2012
C Sound Mask	07/15/2005	03/23/2012
D Wiring	07/15/2005	03/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	12,755	29,761	15,385	1,434
21 Cost or other basis plus expense of sale	21	15,000	35,000	18,093	1,687
22 Depreciation (or depletion) allowed or allowable	22	2,564	5,983	3,093	288
23 Adjusted basis. Subtract line 22 from line 21	23	12,436	29,017	15,000	1,399
24 Total gain. Subtract line 23 from line 20	24	319	744	385	35
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	64	149	77	7
g Add lines 26b, 26e, and 26f	26g	64	149	77	7
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Building	07/15/2005	03/23/2012
B Carpet	07/15/2005	03/23/2012
C Capitalize	07/15/2005	03/23/2012
D Kelley Bui	06/20/1985	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,948,520	123,996	57,005	577
21 Cost or other basis plus expense of sale	21	2,291,530	145,823	67,040	949
22 Depreciation (or depletion) allowed or allowable	22	391,715	141,359	15,719	949
23 Adjusted basis. Subtract line 22 from line 21	23	1,899,815	4,465	51,321	
24 Total gain. Subtract line 23 from line 20	24	48,705	119,531	5,684	577
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		743	3,987	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		743	3,987	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		118,788	1,697	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	9,741	23,750	339	115
g Add lines 26b, 26e, and 26f	26g	9,741	24,501	4,326	115
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 5	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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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.)
A Bank Bull	10/15/1986	09/26/2012
B Drive In	06/09/1988	09/26/2012
C Plans Doo	04/15/1983	09/26/2012
D Kelly Bull	04/15/1983	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	219,446	105,252	1,301	16,789
21 Cost or other basis plus expense of sale	21	361,005	173,098	2,160	27,620
22 Depreciation (or depletion) allowed or allowable	22	297,017	133,740	2,140	27,620
23 Adjusted basis. Subtract line 22 from line 21	23	63,988	39,358		
24 Total gain. Subtract line 23 from line 20	24	155,458	65,864	1,301	16,789
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	31,092	13,173	260	1,358
g Add lines 26b, 26e, and 26f	26g	31,092	13,173	260	1,358
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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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.)
A Roofing PA	05/15/1988	09/26/2012
B Roofing	03/05/1990	09/26/2012
C AC unit	11/14/1990	09/26/2012
D Landscaping	04/01/1991	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	781	359	352	3,193
21 Cost or other basis plus expense of sale	21	1,284	591	578	5,253
22 Depreciation (or depletion) allowed or allowable	22	992	422	422	5,253
23 Adjusted basis. Subtract line 22 from line 21	23	292	169	156	
24 Total gain. Subtract line 23 from line 20	24	489	190	196	3,193
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a			17	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			17	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			179	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	98	38	36	639
g Add lines 26b, 26e, and 26f	26g	98	38	53	639
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Interior F	04/01/1991	09/26/2012
B Renovation	04/01/1991	09/26/2012
C Architecture	03/15/1993	09/26/2012
D Lewis Culv	06/15/1993	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	2,702	225,198	19,413	6,465
21 Cost or other basis plus expense of sale	21	4,445	370,467	31,935	10,636
22 Depreciation (or depletion) allowed or allowable	22	3,022	251,878	19,769	6,584
23 Adjusted basis. Subtract line 22 from line 21	23	1,423	118,589	12,166	4,052
24 Total gain. Subtract line 23 from line 20	24	1,279	106,609	7,247	2,413
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	256	21,322	1,449	483
g Add lines 26b, 26e, and 26f	26g	256	21,322	1,449	483
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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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.)
A Lamar Desi	03/15/1993	09/26/2012
B Leftin Con	03/15/1993	09/26/2012
C Vault Door	03/15/1993	09/26/2012
D Landscaping	03/15/1993	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	3,040	132,260	1,417	850
21 Cost or other basis plus expense of sale	21	5,000	217,578	2,331	1,399
22 Depreciation (or depletion) allowed or allowable	22	3,095	136,691	2,331	1,399
23 Adjusted basis. Subtract line 22 from line 21	23	1,905	82,887		
24 Total gain. Subtract line 23 from line 20	24	1,135	49,373	1,417	850
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	227	9,875	283	170
g Add lines 26b, 26e, and 26f	26g	227	9,875	283	170
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Lamar Desi	04/15/1993	09/26/2012
B CA Capital	04/15/1993	09/26/2012
C CA Capital	10/01/1993	09/26/2012
D Drive Thru	06/05/1995	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,317	701	457	546
21 Cost or other basis plus expense of sale	21	2,167	1,154	752	899
22 Depreciation (or depletion) allowed or allowable	22	1,336	711	452	398
23 Adjusted basis. Subtract line 22 from line 21	23	831	443	300	501
24 Total gain. Subtract line 23 from line 20	24	486	258	157	45
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	97	52	31	9
g Add lines 26b, 26e, and 26f	26g	97	52	31	9
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 39. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Drive Thru	01/01/1997	09/26/2012
B AC Compressor	08/21/1997	09/26/2012
C New Inside	07/17/1997	09/26/2012
D Parking Lot	11/04/1997	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,274	332	243	78
21 Cost or other basis plus expense of sale	21	2,096	546	400	128
22 Depreciation (or depletion) allowed or allowable	22	842	243	400	128
23 Adjusted basis. Subtract line 22 from line 21	23	1,254	303		
24 Total gain. Subtract line 23 from line 20	24	20	29	243	78
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		33		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		29		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 25a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	4		49	16
g Add lines 26b, 26e, and 26f	26g	4	29	49	16
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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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.)
A Platform	01/01/1996	09/26/2012
B Sprinkler	05/26/1999	09/26/2012
C Landscaping	05/26/1999	09/26/2012
D Coastal No	05/26/1999	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	8,560	4,043	3,580	737
21 Cost or other basis plus expense of sale	21	14,082	6,851	5,889	1,213
22 Depreciation (or depletion) allowed or allowable	22	5,837	5,866	5,193	1,213
23 Adjusted basis. Subtract line 22 from line 21	23	8,245	785	696	
24 Total gain. Subtract line 23 from line 20	24	315	3,258	2,884	737
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		101	89	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		101	89	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		3,157	2,795	
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	63	631	559	147
g Add lines 26b, 26e, and 26f	26g	63	732	648	147
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Carpets	05/26/1999	09/26/2012
B Wall Cover	05/26/1999	09/26/2012
C Paint Ga	06/13/2002	09/26/2012
D Mini Blind	09/05/2002	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	11,902	6,991	3,981	494
21 Cost or other basis plus expense of sale	21	19,579	11,500	6,548	813
22 Depreciation (or depletion) allowed or allowable	22	19,579	11,500	6,548	813
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	11,902	6,991	3,981	494
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	2,380	1,398	796	99
g Add lines 26b, 26e, and 26f	26g	2,380	1,398	796	99
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Teller station	11/07/2002	09/26/2012
B Teller Window	12/13/2002	09/26/2012
C Downtown 0	10/31/1981	12/27/2012
D Dunlun Dri	10/30/1981	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	2,563	1,123	323,760	52,705
21 Cost or other basis plus expense of sale	21	4,217	1,948	860,000	140,000
22 Depreciation (or depletion) allowed or allowable	22	4,217	1,948	860,000	140,000
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	2,563	1,123	323,760	52,705
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	513	225	64,752	10,541
g Add lines 26b, 26e, and 26f	26g	513	225	64,752	10,541
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Prkg Lot	10/30/1981	12/27/2012
B curbing	10/30/1981	12/27/2012
C altman off	11/30/1981	04/23/2012
D ATM install	11/30/1982	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	565	1,123	117,510	1,064
21 Cost or other basis plus expense of sale	21	1,500	2,984	315,000	2,825
22 Depreciation (or depletion) allowed or allowable	22	1,500	2,984	315,000	2,825
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	565	1,123	117,510	1,064
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	113	225	23,502	213
g Add lines 26b, 26e, and 26f	26g	113	225	23,502	213
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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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.)
A ATM install	12/27/1982	12/27/2012
B off parti	11/05/1982	12/27/2012
C altman bld	04/28/1982	04/23/2012
D resurface	04/29/1988	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	740	2,577	28,387	1,971
21 Cost or other basis plus expense of sale	21	1,967	6,844	76,095	5,235
22 Depreciation (or depletion) allowed or allowable	22	1,967	6,844	76,095	4,099
23 Adjusted basis. Subtract line 22 from line 21	23				1,136
24 Total gain. Subtract line 23 from line 20	24	740	2,577	28,387	835
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	148	515	5,677	167
g Add lines 26b, 26e, and 26f	26g	148	515	5,677	167
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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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.)
A altman rem	01/30/1991	04/23/2012
B remodeling	10/13/1993	12/27/2012
C painting	10/13/1993	12/27/2012
D built in c	11/01/1994	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	19,004	3,037	1,203	6,344
21 Cost or other basis plus expense of sale	21	30,942	8,068	3,195	16,851
22 Depreciation (or depletion) allowed or allowable	22	34,356	5,202	3,195	16,851
23 Adjusted basis. Subtract line 22 from line 21	23	16,576	2,866		
24 Total gain. Subtract line 23 from line 20	24	2,428	171	1,203	6,344
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		322		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		171		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	486		241	1,269
g Add lines 26b, 26e, and 26f	26g	486	171	241	1,269
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A landscaping	11/01/1994	04/23/2012
B cubicles	05/30/1996	12/27/2012
C improvements	08/01/1996	12/27/2012
D blinds emp	12/11/1996	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	973	3,419	1,050	138
21 Cost or other basis plus expense of sale	21	2,609	9,082	2,817	367
22 Depreciation (or depletion) allowed or allowable	22	2,609	9,082	2,817	367
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	973	3,419	1,050	138
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	195	684	212	28
g Add lines 26b, 26e, and 26f	26g	195	684	212	28
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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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.)
A roof dto	10/06/1997	12/27/2012
B architecture	12/01/1998	12/27/2012
C drive ups	02/02/2004	09/26/2012
D replace dr	05/12/2005	09/26/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,688	2,002	11,171	1,625
21 Cost or other basis plus expense of sale	21	4,483	5,318	18,377	2,673
22 Depreciation (or depletion) allowed or allowable	22	4,483	5,318	18,377	2,148
23 Adjusted basis. Subtract line 22 from line 21	23				525
24 Total gain. Subtract line 23 from line 20	24	1,688	2,002	11,171	1,100
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				278
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				278
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				822
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	338	400	2,234	164
g Add lines 26b, 26e, and 26f	26g	338	400	2,234	442
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0981

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A drive in c	01/17/2002	04/10/2012
B remodeling	05/06/2002	04/10/2012
C air condition	03/01/2006	04/10/2012
D carpet	03/01/2006	04/10/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	9,595	2,758	705	628
21 Cost or other basis plus expense of sale	21	19,063	5,480	1,401	1,248
22 Depreciation (or depletion) allowed or allowable	22	19,063	4,347	1,229	1,095
23 Adjusted basis. Subtract line 22 from line 21	23		1,133	172	153
24 Total gain. Subtract line 23 from line 20	24	9,595	1,625	533	475
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		694	29	25
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		694	29	25
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		931	504	450
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,919	186	101	90
g Add lines 26b, 26e, and 26f	26g	1,919	880	130	115
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0982

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A sparkman b	09/01/1988	01/18/2012
B improve at	05/05/1999	01/18/2012
C 110 sparkman	09/01/1988	01/18/2012
D 110 sparkman	09/01/1988	01/18/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	81,166	5,514	16,653	13,414
21 Cost or other basis plus expense of sale	21	179,511	12,195	36,831	29,667
22 Depreciation (or depletion) allowed or allowable	22	132,971	12,195	36,831	29,667
23 Adjusted basis. Subtract line 22 from line 21	23	46,540			
24 Total gain. Subtract line 23 from line 20	24	34,626	5,514	16,653	13,414
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	6,925	1,103	3,331	2,683
g Add lines 26b, 26e, and 26f	26g	6,925	1,103	3,331	2,683
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 110 sparkman	09/01/1988	01/18/2012
B drive thru	07/01/2005	01/18/2012
C building	12/18/1982	05/17/2012
D seal parking	08/01/1992	05/17/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	2,941	1,709	71,807	664
21 Cost or other basis plus expense of sale	21	6,504	3,780	135,232	1,250
22 Depreciation (or depletion) allowed or allowable	22	6,504	3,664	135,232	1,250
23 Adjusted basis. Subtract line 22 from line 21	23		116		
24 Total gain. Subtract line 23 from line 20	24	2,941	1,593	71,807	664
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		19		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		19		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		1,574		
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	588	315	14,361	133
g Add lines 26b, 26e, and 26f	26g	588	334	14,361	133
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0984

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A install ir	01/16/2008	05/17/2012
B chain link	01/16/2008	05/17/2012
C carpet wal	01/16/2008	05/17/2012
D cabinets b	01/16/2008	05/17/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	3,702	1,658	16,368	11,379
21 Cost or other basis plus expense of sale	21	6,972	3,122	27,060	21,430
22 Depreciation (or depletion) allowed or allowable	22	4,678	2,095	22,088	17,493
23 Adjusted basis. Subtract line 22 from line 21	23	2,294	1,027	4,972	3,937
24 Total gain. Subtract line 23 from line 20	24	1,408	631	9,396	7,442
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	2,819	1,262	6,625	5,247
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	1,408	631	6,625	5,247
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			2,771	2,195
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f			554	439
g Add lines 26b, 26e, and 26f	26g	1,408	631	7,179	5,686
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 25g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0985

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A hvac	01/16/2008	05/17/2012
B banking ho	02/01/1994	10/29/2012
C resurface	11/26/1996	10/29/2012
D sealing st	06/10/1992	10/29/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	835	226,685	8,542	940
21 Cost or other basis plus expense of sale	21	1,573	247,037	9,309	1,024
22 Depreciation (or depletion) allowed or allowable	22	1,284	118,240	3,799	563
23 Adjusted basis. Subtract line 22 from line 21	23	289	128,797	5,510	461
24 Total gain. Subtract line 23 from line 20	24	546	97,888	3,032	479
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	385			51
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	385			51
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	161			428
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	32	19,578	605	86
g Add lines 26b, 26e, and 26f	26g	417	19,578	605	137
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A replace 5	08/26/2009	10/29/2012
B change out	06/08/2010	10/29/2012
C cabling lo	12/01/1998	12/27/2012
D new roof d	12/01/1998	12/27/2012

			Property A	Property B	Property C	Property D
	These columns relate to the properties on lines 19A through 19D. ▶					
20	Gross sales price (Note: *See line 1 before completing.*)	20	6,094	4,472	728	405
21	Cost or other basis plus expense of sale	21	6,641	4,874	1,935	1,075
22	Depreciation (or depletion) allowed or allowable	22	3,387	1,821	1,935	1,075
23	Adjusted basis. Subtract line 22 from line 21	23	3,254	3,053		
24	Total gain. Subtract line 23 from line 20	24	2,840	1,419	728	405
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a	541	429		
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	541	429		
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	2,299	990		
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	460	198	146	81
g	Add lines 26b, 26e, and 26f	26g	1,001	627	146	81
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation (see instructions)	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0987

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)**

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A cabling lo	12/01/1998	12/27/2012
B recepticle	12/01/1998	12/27/2012
C awning	12/01/1998	12/27/2012
D architectural	12/01/1998	12/27/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	1,521	88	365	2,312
21	Cost or other basis plus expense of sale	21	4,039	233	970	6,142
22	Depreciation (or depletion) allowed or allowable	22	4,039	233	970	6,142
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	1,521	88	365	2,312
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	304	18	73	462
g	Add lines 26b, 26e, and 26f	26g	304	18	73	462
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 5	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)**

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation (see instructions)	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SC 0988

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A cabling lc	12/01/1998	12/27/2012
B wallpaper	12/01/1998	12/27/2012
C renovation	12/01/1998	12/27/2012
D receptacle	12/01/1998	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	235	391	480	418
21 Cost or other basis plus expense of sale	21	625	1,040	1,275	1,111
22 Depreciation (or depletion) allowed or allowable	22	625	1,040	1,275	1,111
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	235	391	480	418
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	47	78	96	84
g Add lines 26b, 26e, and 26f	26g	47	78	96	84
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Cabling Lo	12/01/1998	12/27/2012
B Tile	01/01/1989	12/27/2012
C Carpet Ent	06/01/1999	12/27/2012
D Painting	06/01/1999	12/27/2012

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1 before completing.*)	20	7,142	294	254	3,253
21	Cost or other basis plus expense of sale	21	18,971	781	675	8,642
22	Depreciation (or depletion) allowed or allowable	22	18,971	781	675	8,642
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	7,142	294	254	3,253
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the smaller of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f	1,428	59	51	651
g	Add lines 26b, 26e, and 26f	26g	1,428	59	51	651
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the smaller of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b	Enter the smaller of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b	Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation (see instructions)	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Exterior S	07/01/1999	12/27/2012
B AC Drive	09/13/1999	12/27/2012
C AC Reynolds	09/13/1999	12/27/2012
D Marking Pa	10/26/2000	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	5,700	1,212	1,205	254
21 Cost or other basis plus expense of sale	21	15,141	3,220	3,200	674
22 Depreciation (or depletion) allowed or allowable	22	15,141	3,220	3,200	555
23 Adjusted basis. Subtract line 22 from line 21	23				119
24 Total gain. Subtract line 23 from line 20	24	5,700	1,212	1,205	135
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				15
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				15
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				120
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,140	242	241	24
g Add lines 26b, 26e, and 26f	26g	1,140	242	241	39
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Window Tin	01/01/2001	12/27/2012
B Carpet Tra	05/02/2002	12/27/2012
C Wiring Tra	05/02/2002	12/27/2012
D DTO Renovation	05/01/2003	12/27/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	522	759	775	1,237
21 Cost or other basis plus expense of sale	21	1,386	2,016	2,059	3,285
22 Depreciation (or depletion) allowed or allowable	22	1,386	2,016	2,059	3,285
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	522	759	775	1,237
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	104	152	155	247
g Add lines 26b, 26e, and 26f	26g	104	152	155	247
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Cat 5 Other	05/01/2003	12/27/2012
B Paint Harr	05/01/2003	12/27/2012
C Surge Prot	05/01/2003	04/23/2012
D Receptacle	05/01/2003	04/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	1,039	1,119	517	214
21 Cost or other basis plus expense of sale	21	2,760	2,973	1,385	574
22 Depreciation (or depletion) allowed or allowable	22	2,760	2,973	1,385	574
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	1,039	1,119	517	214
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	206	224	103	43
g Add lines 26b, 26e, and 26f	26g	206	224	103	43
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs; expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Carpet DTO	07/01/2003	12/27/2012
B Roof Harri	05/17/2006	12/27/2012
C York 3 Ton	05/14/2008	12/27/2012
D New Drive	01/11/2008	04/23/2012

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	7,183	967	1,860	49,840
21 Cost or other basis plus expense of sale	21	19,080	2,568	4,960	132,798
22 Depreciation (or depletion) allowed or allowable	22	19,080	2,568	4,032	108,399
23 Adjusted basis. Subtract line 22 from line 21	23			928	24,399
24 Total gain. Subtract line 23 from line 20	24	7,183	967	952	25,141
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a			1,209	32,514
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			952	25,141
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f	1,437	193		
g Add lines 26b, 26e, and 26f	26g	1,437	193	952	25,141
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)**

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Furnish	11/06/2008	12/27/2012
B Ace Dicor	11/01/2008	12/27/2012
C Herndon	11/01/2008	12/27/2012
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1,816	53	123	
21 Cost or other basis plus expense of sale	21	4,824	140	327	
22 Depreciation (or depletion) allowed or allowable	22	3,938	103	241	
23 Adjusted basis. Subtract line 22 from line 21	23	886	37	86	
24 Total gain. Subtract line 23 from line 20	24	930	16	37	
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1,181	47	110	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	930	16	37	
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g	930	16	37	
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the smaller of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)**

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

SCHEDULE D (Form 1120)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Information about Schedule D (Form 1120) and its separate instructions is at *www.irs.gov/form1120*.

OMB No. 1545-0123

2012

Name: Synovus Bank

Employer identification number: [redacted]

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949 Part I, line 2, column (e)	(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)
1 Short-term totals from all Forms 8949 with box A checked in Part I.	0		0	
2 Short-term totals from all Forms 8949 with box B checked in Part I.	0		0	
3 Short-term totals from all Forms 8949 with box C checked in Part I.	0		0	

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	
6 Unused capital loss carryover (attach computation)	6	( )
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h	7	1,068,750

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949 Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II.	0		0	
9 Long-term totals from all Forms 8949 with box B checked in Part II.	0		0	
10 Long-term totals from all Forms 8949 with box C checked in Part II.	0		0	

11 Enter gain from Form 4797, line 7 or 9	11	1,054,932
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37	12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	13	
14 Capital gain distributions (see instructions)	14	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h	15	1,054,932

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	1,068,750
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	1,054,932
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	2,123,682

Note. *If losses exceed gains, see Capital losses in the instructions.*

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Form 1120, Page 1, Line 5, Interest income — **Statement: 1**

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	695,399
Interest on Fed Funds Sold	139,211
Interest On Investment	296,417
Loans & Other Interest	862,455,611
Matured Securities	32,709
Mortgage Backed Securit Interest	56,381,592
Other Agencies Int	4,563,247
U.S. Government Interest Income	5,034,248
Total	948,082,142

Form 1120, Page 1, Line 10, Other income not included elsewhere — **Statement: 2**

Description	Amount
Audit Fees	5,724,415
Brokerage Revenue	20,038,245
Credit Card Fees	32,546,139
Credit Card Loan Processing Revenue	5,904,993
Credit Life Fees	11,422
Data Processing Revenue	30,379,174
Data Processing Revenue-I C	41,739,492
Deposit Service Charges	78,202,744
FAS 91 Loan Fees	8,817,308
Gain on the Sale of OREO	7,227,139
Gain or Loss on Securities	450,000
Insurance Revenue	261,456
Investment Income	(2,043,369)
Management Fees	84,573,067
Miscellaneous Income	12,171,938
Mortgage Service Fees	53,023
Other Fees	12,308,969
Other service Charges	11,764,493
Partnership Flow-through	2,902,517
Repossession and Recovery	877,878
Safe Deposit Box Fees	2,326,854
Service Charges on Loans	19,755,246
Trust Service Fees	836,763
Total	376,829,906

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Form 1120, Page 1, Line 16, Rent expense — **Statement: 3**

Description	Amount
Equipment Rentals	4,929,182
Facility Rentals	27,110,718
Total	32,039,900

Form 1120, Page 1, Line 17, Taxes and licenses, State income tax expense — **Statement: 4**

Description	Amount
Alabama Franchise Tax	612,605
Alabama Non Fixed Assets Sales Tax (for Al Excise Only)	39,329
Employment Taxes	19,128,201
Gross Receipts Tax	15,565
Other State Taxes	4,387,563
Personal Property Tax	1,477,248
Real Estate Taxes	5,737,722
Subtotal	31,398,233
State income tax expense	(7,137,486)
Total	24,260,747

Form 1120, Page 1, Line 18, Interest expense — **Statement: 5**

Description	Amount
Interest Expense On Deposits	96,201,546
Interest on Fed Funds Purchased	636,001
Interest On Notes Payable	6,224,854
Total	103,062,401

Form 1120, Page 1, Line 26, Other deductions not included elsewhere — **Statement: 6**

Description	Amount
Non Deductible Core Deposit Premium	1,703,298
Accounting and Exam Fees	11,289,355
Amortization of Organizational Exp (Sec. 248)	5,360
Amortization of Premium on Credit Card Acq	23211
Amortization of Software	3,774,286
Amortization of Start-up Expenditures (Sec.195)	2,249

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Building and Auto Insurance	292,986
Business Development Expense	4,186,874
Consulting Fees	5,805,223
Core Deposit Premium- Deductible	1,321,089
Cost Allocation	958,792
Credit Fees	654,464
Deposit Account Fee Expense	987,501
Directors' Fees	3,440,892
DP Operating Expenses	30,795,668
DP Operating Expenses- IC	42,161,998
Express & Freight	4,459,483
FDIC Insurance	43,284,802
Insurance And Bonds	7,707,594
Investment Expense	17,160
Leased Auto Inclusion	(174)
Legal Fees	25,800,114
Loan Origination Overhead	19,316,046
Loss on the Sale of OREO	7,226,750
Management Fees	113,137,203
Meals and Entertainment- deductible portion	590,677
Other Expenses	10,348,909
Over and Short	91,569
Postage & Freight	8,498,635
Profit and Loss	4,639,250
Repo and Recovery	86,923,537
Safekeeping	146,164
Small Equipment	435,279
Stationery & Printing	3,268,821
Subscriptions & Dues	3,564,331
Telephone & Communication	12,149,729
Training & Education	3,134,062
Travel & Lodging	3,556,584
Utilities	7,533,699
VISA Lawsuit Settlement Expense	(1,824,075)
Total	471,389,395

Statement: 7

Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		1,378,400
Total			1,378,400

Statement: 8

Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir

Row ID	Name of Entity	EIN	If 'Applied For' or 'FOREIGN'	Country of Organization	Percentage Owned in Voting Stock
1	Callier Forest LP	[redacted]		US	99.9900000%
2	Synovus Callier Forest LLC			US	99.9900000%
3	Union Hill Apartments Ltd			US	99.5800000%
4	Synovus Union Hill LLC			US	99.5900000%
5	Aspenwood Square Apartments LP			US	99.9900000%
6	The Pointe Apartments LTD			US	99.9900000%
7	Summit South Hall Apartments LTD			US	99.9900000%
8	CB&T State Tax Credit Fund LLC			US	99.9900000%
9	Tall Pines Apartments LTD			US	99.9900000%
10	Boston Capital Columbus Tax Credit Fund A Limited Partnershi			US	99.9900000%
11	CB&T Housing Fund Investor LLC			US	99.0000000%
12	Franklin Apartments II LP			US	99.9900000%
13	Burger-Phillips Bldg Inc			US	98.0000000%
14	Heritage 1901 Redevelopment LLC			US	99.9900000%
15	Orchid LLC			US	99.9900000%
16	Sterling Place LLC			US	40.0000000%
17	Azalea Park Partners LP CO Franklin Capital Corp			US	50.0000000%
18	Monaghan Hill LLC			US	49.9900000%
19	Main Gervais LLC			US	99.9900000%
20	West End Redevelopment Partnership LP			US	25.0000000%
21	Pine Cone Apartments			US	20.0000000%
				US	99.0000000%

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Form 1120, Page 5, Schedule L, Line 6, Other current assets — **Statement: 9**

Description	Beginning Amount	Ending Amount
Accrued Interest Receivable	80,919,666	69,666,005
Deferred Tax Assets- Current	1,119,204	30,913,717
Miscellaneous Receivables	67,669,152	55,856,156
Prepaid Assets	83,075,435	41,158,019
Prepaid Insurance	8,003,046	7,992,635
Prepaid Insurance- VEBA	3,045,902	10,702,225
Total	243,832,405	216,268,757

Form 1120, Page 5, Schedule L, Line 9, Other investments — **Statement: 10**

Description	Beginning Amount	Ending Amount
Federal Funds Sold	2,590,755,612	3,863,059,906
Investment In Subsidiaries	478,554,325	0
Investment in Unconsolidated Affiliates	26,178,822	0
Mortgage Backed Security Investments	2,939,259,587	2,627,574,200
Other Investments	94,562,909	68,810,998
Time Deposits With Banks	10,382,712	0
Total	6,139,693,967	6,559,445,104

Form 1120, Page 5, Schedule L, Line 14, Other assets — **Statement: 11**

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	254,745,978	263,191,456
Investment in Subsidiaries	0	510,039,607
Transfer of Assets	(821,749)	(806,272)
Customer Liability for Bank Accept	1,602,108	1,644,507
Deferred Tax Assets- Non Current	1,124,236	642,627,043
Dividend Receivables	19,940,996	17,932,605
Miscellaneous Assets	49,117,040	60,920,474
Other Real Estate Owned	145,284,370	116,596,017
Total	470,992,979	1,612,145,437

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Form 1120, Page 5, Schedule L, Line 17, Mortgages, notes, bonds payable in less than 1 year — **Statement: 12**

Description	Beginning Amount	Ending Amount
Notes Payable	3,728,109,965	4,894,638,102
Total	3,728,109,965	4,894,638,102

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities — **Statement: 13**

Description	Beginning Amount	Ending Amount
Accrued Bonuses	2,933,134	4,956,140
Accrued Interest Expense	26,773,968	12,736,187
Accrued Money Purchase	2,395,714	1,668,584
FAS106	4,579,005	3,581,113
Miscellaneous Account Payables	13,934,822	17,955,960
Other Accrued Expense	63,622,786	61,730,219
Reserve for Federal Taxes	3,679,643	5,168,909
Reserve for State Taxes	2,182,715	418,708
Tax Payable- Payroll	(1,196)	(231)
Tax Payable- Property	49,291	113,284
Tax Payable- Sales	76,347	0
Total	120,246,219	108,328,873

Form 1120, Page 5, Schedule L, Line 21, Other liabilities — **Statement: 14**

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	4,560,508	4,835,635
Other Liabilities	312,191,796	67,176,414
Reserve for Federal Taxes- Deferred	(1)	(1)
Total	316,752,303	72,012,048

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Form 1120, Page 5, Schedule M-1, Line 4, Income taxable on return, not on books — **Statement: 15**

Description	Amount
ACCRUED INTEREST ON LOANS	(3,723,455)
SFAS 91 UNEARNED FEES	8,817,308
CREDIT LIFE INSURANCE	2,817
IMPAIRMENT LOSSES ON INVESTMENT SECURITIES	450,000
WRITE UP/WRITE DOWN OF INVESTMENT	(826,352)
CAPITALIZED LEASE INCOME	2,617,218
INCOME FROM MATURED SECURITIES	18,527
TREASURY NOTE ACCRETION	519,312
Total	7,875,375

Form 1120, Page 5, Schedule M-1, Line 5, Expense on books, not deductible on return-Other — **Statement: 16**

Description	Amount
POST-RETIREMENT BENEFITS - SFAS 106	(997,892)
ACCRUED BONUS	(775,058)
AMORTIZATION OF PURCHASE ACCOUNTING ADJU	3,068,433
NONDEDUCTIBLE CLUB DUES	24,298
DEFERRED CONTRIBUTIONS	33,045
DEFERRED COMPENSATION - EMPLOYEE	132,124
DEFERRED EXPENSES	(2,276,201)
PREFERENCE INTEREST	17,629
FIXED ASSET VALUATION	64,909
LEASED AUTO INCLUSION	174
LEASEHOLD RENTAL	832,592
LOAN LOSS RESERVE	(162,260,243)
LOBBYING EXPENSES	156,158
BUSINESS GIFTS OVER $25	27,577
LIFE INSURANCE PREMIUMS	486,929
MISCELLANEOUS NON-DEDUCTIBLE EXPENSE	15,191
OREO CHARGE-OFFS	(19,758,892)
PREPAID EXPENSES	10,411
RSA AWARD EXPENSE	2,866,302
SALARY STOCK	1,668,291
SELF-INSURED SALARY CONTINUATION COVERAGE	(39,734)
SELF-INSURED WORKERS COMPENSATION	(186,786)
STOCK OPTION EXP.	2,478,724
COMPUTER SOFTWARE DEVELOPMENT	339,083
PENSION PLAN	(432,517)
EXCESS PENSION PLAN	(805,142)

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TARP DISALLOWED SALARY	423,488
TAX PENALTIES & REGULATORY FINES	19,068
Total	(174,898,039)

Form 1120, Page 5, Schedule M-1, Line 7, Income on books, not taxable on return-Other — **Statement: 17**

Description	Amount
CASH SURRENDER VALUE INSURANCE INCOME	8,306,751
Total	8,306,751

Form 1120, Page 5, Schedule M-1, Line 8, Expense deducted on return, not on books-Other — **Statement: 18**

Description	Amount
AMORT OF START UP COST (SEC. 195)	2,249
AMORTIZATION OF GOODWILL & OTHER INTANG	23,211
AMORT OF ORGANIZATIONAL EXP (SEC.248)	5,360
GAIN (LOSS) ON SALE OF FIXED ASSETS	(343,372)
PARTNERSHIP INCOME (LOSS)	(4,750,576)
DEDUCTION FOR UNUSED QZAB CREDIT	68,600
STATE INCOME TAX EXPENSE	104,864,433
Total	99,869,905

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 19**

Description	Amount
Earnings in Subsidiaries	27,069,401
Total	27,069,401

Statement: 20

Form 4562, Page 2, Part V, Section A, Line 26, Listed property used more than 50%

Row ID	Type of Property	Date Placed in Service	Business Use Percentage	Cost	Basis for Depreciation	Recovery Period	Method (200 DB) (150 DB) (DB) (S/L) Convention (HY) (MQ) (MM) (S/L) (FYE)	Depreciation Deduction	Elected Sec 179 Cost
1	2001 Lexus	05/01/2001	100.0000000%	25,233	25,233	5.0	200 DB-HY	123	
2	2002 Chev	05/31/2002	100.0000000%	28,080	28,420	5.0	200 DB-HY	145	
3	2002 Chevr	09/04/2002	100.0000000%	39,236	31,356	5.0	200 DB-HY	1,775	
4	2003 Chevr	06/18/2003	100.0000000%	36,580	25,880	5.0	200 DB-HY	1,775	
5	2003 Ford	09/18/2003	100.0000000%	17,255	17,255	5.0	200 DB-HY	43	
6	2003 GMC Y	06/18/2003	100.0000000%	32,561	21,851	5.0	200 DB-HY	1,775	
7	2004 Nissan	01/14/2005	100.0000000%	20,500	20,500	5.0	200 DB-HY	1,675	
8	2004 Buick	08/09/2004	100.0000000%	21,786	21,786	5.0	200 DB-HY	1,675	
9	2004 Chev	04/01/2004	100.0000000%	34,488	23,878	5.0	200 DB-HY	1,675	
10	2004 GMC E	11/24/2004	100.0000000%	27,564	16,954	5.0	200 DB-HY	929	
11	2005 ASTRO	03/07/2005	100.0000000%	19,234	19,234	5.0	200 DB-HY	1,675	
12	2005 Chevr	07/20/2005	100.0000000%	17,977	17,977	5.0	200 DB-HY	768	
13	2005 Chevr	01/01/2005	100.0000000%	28,758	28,758	5.0	200 DB-HY	1,675	
14	2005 Chevr	03/01/2005	100.0000000%	31,916	31,916	5.0	200 DB-HY	1,675	
15	2005 Chevr	05/09/2005	100.0000000%	24,305	24,305	5.0	200 DB-HY	1,675	
16	2005 Chevy	07/10/2006	100.0000000%	18,725	18,725	5.0	200 DB-HY	1,675	
17	2005 Chevy	05/04/2005	100.0000000%	19,163	19,163	5.0	200 DB-HY	1,775	
18	2005 Ford	03/04/2005	100.0000000%	18,121	18,121	5.0	200 DB-HY	1,675	
19	2005 Ford	10/04/2005	100.0000000%	19,827	19,827	5.0	200 DB-HY	915	
20	2005 Ford	10/04/2005	100.0000000%	19,827	19,827	5.0	200 DB-HY	1,675	
21	2005 Ford	02/22/2005	100.0000000%	17,966	17,966	5.0	200 DB-HY	1,675	
22	2005 Ford	02/22/2005	100.0000000%	17,966	17,966	5.0	200 DB-HY	736	
23	2005 Ford	09/19/2005	100.0000000%	17,970	17,970	5.0	200 DB-HY	736	
24	2005 Jeep	08/02/2005	100.0000000%	23,169	23,169	5.0	200 DB-HY	760	
25	2005 Mazda	01/26/2005	100.0000000%	25,360	25,360	5.0	200 DB-HY	1,675	
26	2005 Mazda	01/26/2005	100.0000000%	19,938	19,938	5.0	200 DB-HY	1,675	
27	2005 Nissan	09/16/2005	100.0000000%	22,573	22,573	5.0	200 DB-HY	1,675	
28	2005 Toyota	07/25/2005	100.0000000%	26,264	26,264	5.0	200 DB-HY	1,775	
29	2006 Chev	02/16/2006	100.0000000%	18,490	18,490	5.0	200 DB-HY	1,675	
30	20065 Chevr	09/15/2006	100.0000000%	19,789	19,789	5.0	200 DB-HY	1,775	
31	2006 Chevy	11/13/2006	100.0000000%	16,155	16,155	5.0	200 DB-HY	1,775	
32	2006 Chevy	06/01/2006	100.0000000%	18,206	18,206	5.0	200 DB-HY	220	
33	2006 Chevy	07/31/2006	100.0000000%	21,978	21,978	5.0	200 DB-HY	1,775	
34	2006 Ford	08/11/2005	100.0000000%	42,390	42,390	5.0	200 DB-HY	1,775	
35	2006 GMC E	10/18/2006	100.0000000%	31,799	31,799	5.0	200 DB-HY	1,675	
36	2006 Jeep	10/13/2006	100.0000000%	6,811	6,811	5.0	200 DB-HY	1,775	
37	2006 Pontl	04/13/2006	100.0000000%	22,424	22,424	5.0	200 DB-HY	785	
38	2006 Pontl	12/21/2006	100.0000000%	20,069	20,069	5.0	200 DB-HY	1,775	
39	2007 Chev	08/28/2007	100.0000000%	26,090	26,090	5.0	200 DB-HY	1,775	
40	2007 Chev	08/29/2007	100.0000000%	17,661	17,661	5.0	200 DB-HY	1,775	
41	2007 Chevr	08/28/2007	100.0000000%	24,684	24,684	5.0	200 DB-HY	1,851	
42	2007 Chevr	09/19/2007	100.0000000%	22,186	22,186	5.0	200 DB-HY	1,775	
43	2007 Chevr	12/13/2007	100.0000000%	17,797	17,797	5.0	200 DB-HY	1,775	
44	2007 Chevr	11/22/2006	100.0000000%	31,180	31,180	5.0	200 DB-HY	1,775	
45	2007 Chevr	12/31/2006	100.0000000%	36,135	36,135	5.0	200 DB-HY	1,775	
46	2007 Chevy	09/12/2007	100.0000000%	16,922	16,922	5.0	200 DB-HY	1,775	
47	2007 Chevy	01/29/2007	100.0000000%	22,495	22,495	5.0	200 DB-HY	1,775	
48	2007 Chevy	07/09/2007	100.0000000%	22,817	22,817	5.0	200 DB-HY	1,775	
49	2007 Chevy	01/29/2007	100.0000000%	17,449	17,449	5.0	200 DB-HY	1,775	
50	2007 Chevy	12/28/2006	100.0000000%	33,805	33,805	5.0	200 DB-HY	1,775	
51	2007 Chevy	02/08/2007	100.0000000%	25,610	25,610	5.0	200 DB-HY	1,775	
52	2007 Ford F	01/29/2007	100.0000000%	12,769	12,769	5.0	200 DB-HY	1,775	
53	2007 Ford	01/29/2007	100.0000000%	15,244	15,244	5.0	200 DB-HY	735	
54	2007 Ford	07/26/2007	100.0000000%	13,240	13,240	5.0	200 DB-HY	917	
55	2007 GMC C	01/01/2007	100.0000000%	12,193	12,193	5.0	200 DB-HY	381	
56	2007 Totat	05/15/2008	100.0000000%	15,451	15,451	5.0	200 DB-HY	702	
57	2007 Toyot	01/01/2009	100.0000000%	14,630	14,630	5.0	200 DB-HY	1,775	
58	2007 Uplan	07/09/2007	100.0000000%	23,990	23,990	5.0	200 DB-HY	1,685	
59	2008 Acura	08/24/2008	100.0000000%	39,075	39,075	5.0	200 DB-HY	1,775	
60	2008 Chevr	03/07/2008	100.0000000%	21,835	21,835	5.0	200 DB-HY	1,775	
61	2008 Chevr	03/10/2008	100.0000000%	16,292	16,292	5.0	200 DB-HY	1,775	
62	2008 Chevr	06/13/2008	100.0000000%	21,835	21,835	5.0	200 DB-HY	2,302	
63	2008 Chevr	09/17/2008	100.0000000%	22,438	22,438	5.0	200 DB-HY	1,775	
64	2008 Chevr	01/05/2009	100.0000000%	21,864	21,864	5.0	200 DB-HY	1,775	
65	2008 Chevr	08/27/2009	100.0000000%	17,623	17,623	5.0	200 DB-HY	1,775	
66	2008 Chevr	09/06/2007	100.0000000%	22,267	22,267	5.0	200 DB-HY	1,403	
67	2008 Chevr	01/12/2010	100.0000000%	14,869	14,869	5.0	200 DB-HY	1,775	
								1,427	

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Continuation Of Statement Form 4562, Page 2, Part V, Section A, Line 26, Listed property used more than 50%

Row ID	Type of Property	Date Placed in Service	Business Use Percentage	Cost	Basis for Depreciation	Recovery Period	Method (200 DB) (150 DB) (SD) (S/L) Convention (HY) (MM) (HQ) (S/L) (MQ)	Depreciation Deduction	Elected Sec 179 Cost
68	2008 Chevr	05/01/2010	100.0000000%	24,725	24,725	5.0	200 DB-HY	2,704	
69	2008 Chevr	09/01/2010	100.0000000%	24,725	24,725	5.0	200 DB-HY	246	
70	2006 Chevr	03/07/2008	100.0000000%	25,198	25,198	5.0	200 DB-HY	1,775	
71	2008 Chevr	04/09/2008	100.0000000%	27,065	27,065	5.0	200 DB-HY	1,775	
72	2008 Chevr	07/18/2008	100.0000000%	27,297	27,297	5.0	200 DB-HY	1,775	
73	2009 Chevr	07/29/2008	100.0000000%	26,662	26,662	5.0	200 DB-HY	1,775	
74	2008 Chevr	01/12/2010	100.0000000%	12,067	12,067	5.0	200 DB-HY	1,158	
75	2009 Chevy	12/18/2008	100.0000000%	23,410	23,410	5.0	200 DB-HY	1,775	
76	2009 Chevy	05/19/2009	100.0000000%	15,012	15,012	5.0	200 DB-HY	880	
77	2008 Chevy	10/18/2007	100.0000000%	22,313	22,313	5.0	200 DB-HY	1,775	
78	2008 Ford	12/05/2007	100.0000000%	22,845	22,845	5.0	200 DB-HY	1,775	
79	2008 Ford	12/03/2007	100.0000000%	24,417	24,417	5.0	200 DB-HY	1,775	
80	2008 Ford	12/06/2007	100.0000000%	22,417	22,417	5.0	200 DB-HY	1,775	
81	2008 Ford	02/08/2010	100.0000000%	7,613	7,613	5.0	200 DB-HY	731	
82	2008 GMC A	02/28/2008	100.0000000%	36,045	36,045	5.0	200 DB-HY	1,775	
83	2008 GMC C	08/06/2008	100.0000000%	18,129	18,829	5.0	200 DB-HY	1,775	
84	2008 Honda	03/16/2009	100.0000000%	18,521	18,521	5.0	200 DB-HY	1,775	
85	2008 Nissan	03/16/2009	100.0000000%	19,659	19,659	5.0	200 DB-HY	1,775	
86	2009 Chevr	12/01/2009	100.0000000%	17,707	17,707	5.0	200 DB-HY	1,775	
87	2009 Hyund	02/02/2009	100.0000000%	16,599	16,599	5.0	200 DB-HY	1,775	
88	2009 Toyot	10/16/2009	100.0000000%	19,061	19,061	5.0	200 DB-HY	1,690	
89	2010 Chevy	10/01/2010	100.0000000%	26,125	26,125	5.0	200 DB-HY	2,950	
90	2010 Ford	08/27/2009	100.0000000%	35,921	35,921	5.0	200 DB-HY	1,775	
91	2010 Ford	07/01/2010	100.0000000%	22,749	22,749	5.0	200 DB-HY	2,950	
92	2010 GMC C	02/01/2010	100.0000000%	20,000	20,000	5.0	200 DB-HY	2,950	
93	2011 Utili	09/02/2010	100.0000000%	2,374	2,374	5.0	200 DB-HY	456	
94	2012 Slazr	09/06/2012	100.0000000%	23,926	23,926	5.0	200 DB-HY	3,160	
95	3M control	01/05/2010	100.0000000%	1,681	1,681	5.0	200 DB-HY	97	
96	97 Grand C	01/27/1997	100.0000000%	32,579	32,579	5.0	200 DB-HY	69	
97	Bse Stock	06/30/2008	100.0000000%	5,457	5,457	5.0	200 DB-HY	629	
98	Ford S60 V	10/01/2005	100.0000000%	23,894	23,894	5.0	200 DB-HY	1,675	
99	Jeep Liber	03/31/2005	100.0000000%	22,948	22,948	5.0	200 DB-HY	1,675	
100	Nissan Truck	04/14/2011	100.0000000%	20,000	20,000	5.0	200 DB-HY	4,000	
101	Paid off V	06/19/2008	100.0000000%	4,500	4,500	5.0	200 DB-HY	518	
102	Parts for	01/08/2007	100.0000000%	1,751	1,751	5.0	200 DB-HY	101	
103	Utility Truck	04/18/2007	100.0000000%	1,500	1,500	5.0	200 DB-HY	86	
Total				2,207,789	2,150,529			156,353	

Statement: 21

Form 4797, Page 1, Part II, Line 10, Ordinary gains and losses - held 1 year or less

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
1	Various Assets	Various	Various		6,140,324	6,928,812	(788,484)
2	Chevr SI	Various	Various	28,493		6,565	21,928
3	CREO Loss	Various	Various	116,008,494		122,460,848	(6,452,354)
4	Security Gain	Various	Various	1,142,432,890		1,102,840,982	39,591,908
5	Security Loss	Various	Various	1,350,000		1,800,000	(450,000)
6	Loans Loss	Various	Various	477,877,755		480,722,793	(2,845,038)
Total				1,737,697,632	6,140,324	1,714,760,000	29,077,956

1435
SC 1006

EXPLANATION IN SUPPORT OF AMENDED FORM SC-1101-B

CLAIM FOR REFUND OF SOUTH CAROLINA BANK TAX

Brief Statement of Facts and Statement of Claim

In accordance with S.C. Code § 12-60-470, Synovus Financial Corp. ("Synovus") files this claim for refund of bank taxes paid for tax year 2012. This Exhibit is intended to provide factual and legal support for Synovus's amended return and claim for refund, which is timely filed pursuant to S.C. Code Ann. § 12-54-85(F). For purposes of this Explanation: (i) the phrase "South Carolina Bank Tax" or "Bank Tax" shall mean the tax imposed by the South Carolina Income Tax on Banks under Title 12, Chapter 11 of the South Carolina Code Annotated, codified at S.C. Code Ann. § 12-11-10 *et seq.*; and (ii) the phrase "South Carolina Corporate Income Tax" or "Corporate Income Tax" shall mean the tax imposed by the South Carolina Income Tax Act under Title 12, Chapter 6 of the South Carolina Code Annotated, codified at S.C. Code Ann. § 12-6-10 *et seq.*

Synovus is a holding company that, through subsidiaries, has been engaged in a banking business within the State of South Carolina. In 2010, one of Synovus's subsidiaries—National Bank of South Carolina ("NBSC")—merged into another Synovus subsidiary, Synovus Bank (formerly Columbus Bank and Trust Company) ("Synovus Bank"). At the time of the merger, the combined NBSC and Columbus Bank and Trust Company had South Carolina net operating losses in the amount of **$159,286,694 for tax year 2009 and $231,764,296 for tax year 2010 for a total of $391,050,990. In a previously filed 2011 Amended Form SC 1101B, $2,577,773 was deducted leaving $388,473,217 available for 2012. $77,300,984, of this remaining balance carrying into 2012, is utilized in the enclosed Amended 2012 Form SC 1101B leaving $311,172,233 to carry into 2013.**

Synovus files this 2012 claim for refund based on its position that, pursuant to the South Carolina Bank Tax, and in accordance with the related provisions of the South Carolina Corporate Income Tax, Synovus is entitled to utilize net operating losses for purposes of computing its South Carolina Bank Tax liability. For tax year 2012, utilization of such losses results in a claim for **refund in the amount of $566,543.**

Analysis and Supporting Authorities

The South Carolina Bank Tax is imposed on "entire net incon
11-20. Both the federal government as well as most states impose ta
virtually every case the tax base takes into account a deduction for
years. *See, e.g.*, 30 Del. Code § 1903; N.Y. Tax Law § 1503; R.I.
nothing in the South Carolina Code that expresses a departure fro
detailed below, the South Carolina statutes support the proposition tl
forward and deducted against entire net income for purposes of the Ban

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A statute in the Corporate Income Tax chapter—S.C. Code Section 12-6-50—sets forth a list of specific *unadopted* federal deductions, which list explicitly includes deductions under IRC "Section 172(b)(1) *relating to carrybacks*." S.C. Code § 12-6-50(6) (emphasis added). Since IRC Section 172(b)(1) relates to *both* NOL carrybacks *and* carryovers, the logical implication is that Section 12-6-50 permits deductions for NOL *carryovers*. *See, e.g., S.C. Dep't of Consumer Affairs v. Rent-a-Center, Inc.*, 547 S.E.2d 881, 883-84 (S.C. App. Ct. 2001) ("The canon of construction '*expressio unius est exclusio alterius*' or '*inclusio unius est exclusio alterius*' holds that 'to express or include one thing implies the exclusion of another, or of the alternative.'") (citation omitted). Indeed, S.C. Code Section 12-6-1130(4) expressly confirms that interpretation with respect to South Carolina's Corporate Income Tax by prohibiting corporate income tax deductions for NOL carrybacks but permitting such deductions for apportioned NOL carryovers.[1]

While Section 12-6-50 appears in the Corporate Income Tax chapter, its application is explicitly extended to other taxes—including the Bank Tax. The general application of Section 12-6-50 to the Bank Tax has been confirmed on a number of occasions, including (most recently) in 2009, when an amendment to Section 12-6-50 was passed, in which the legislature retained the explicit statement that the statute's list of unadopted federal deductions applies to all "taxes administered by the [D]epartment [of Revenue]." *See* H. 3721, 118th Leg., 2009-2010 (S.C. 2009); *see also* H. 3768, 116th Leg., 2005-2006 (S.C. 2005). Furthermore, the Department has recognized in its own regulations that the Bank Tax is "administered by the Department of Revenue." *See* S.C. Code Regs. 117-1500. Therefore, by the express terms of Section 12-6-50, the same list of unadopted federal deductions that explicitly applies for purposes of the Corporate Income Tax must also apply to the Bank Tax. *See also* S.C. Code § 12-11-40 (noting that the provisions of the Corporate Income Tax govern the "administration" and "enforcement" of the Bank Tax). Thus, because Section 12-6-50 applies to the Bank Tax, and because that section only excludes NOL *carrybacks* from adoption, the rules of statutory construction dictate that NOL *carryovers* are permitted for purposes of the South Carolina Bank Tax.

This conclusion is further supported by the South Carolina Department of Revenue's own reasoning as articulated in S.C. Private Letter Ruling No. 95-10 (Sept. 28, 1995). In that ruling the Department applied IRC Section 368 principles to the Bank Tax, noting that "the same policy reasons that encouraged the adoption by South Carolina of the Internal Revenue Code . . . to corporations [subject to the Corporate Income Tax] encourage the extension of these provisions to . . . taxpayers subject to [the Bank Tax]." Thus, as the Department itself has recognized with respect to other Corporate Income Tax provisions that have implications in computing the Bank Tax, where the legislature has not expressly *excluded* a provision of the Internal Revenue Code, it has implicitly *adopted* that provision for purposes of both the Corporate Income Tax and the Bank Tax. Accordingly, because the legislature did not exclude NOL carryovers in the language of S.C. Code Sections 12-6-50 and 12-6-1130(4), the most reasonable conclusion is that the legislature intended to permit the deduction of NOL carryovers for purposes of "all taxes administered by the Department"—including but not limited to the Bank Tax.

[1] In addition, the Department explicitly recognizes that NOL carryovers are permitted with respect to the Corporate Income Tax, as evidenced by the return for such tax (Form 1120). *See* Instructions, Form 1120, p. 11 ("If a corporation has a South Carolina NOL carryover which has not expired as of January 1, 1985, the NOL may be carried forward until exhausted or expired.").

Furthermore, S.C. Code Section 12-11-40 also explicitly provides that the provisions of chapter 6 (*i.e.*, the Income Tax chapter) apply to the Bank Tax for purposes of *apportionment*. In turn, the applicable apportionment provision in chapter 6—S.C. Code Section 12-6-1130(4)(d)—specifies that "[a deductible] net operating loss is subject to . . . apportionment . . . in the year the loss is incurred." Accordingly, a net operating loss must be apportioned in like manner under the Bank Tax—a computation and requirement that logically presupposes the existence of a Bank Tax NOL deduction in the first place.

Finally, a denial of a deduction for NOLs sustained in prior years is incompatible with banking public policy, which mandates and encourages adequate capital. A tax imposed on bank income earned in a single or isolated year without regard to losses sustained in prior years could imprudently and unfairly impair bank capital. It is unlikely that the South Carolina legislature would depart from widely accepted income tax norms in order to enact a levy that is contrary to such a well-established and commonly accepted public policy. *See, e.g., Richard's Auto City, Inc. v. Dir., Div. of Taxation of N.J.*, 12 N.J. Tax 619, 626 (1992) ("The [New Jersey] Legislature recognized that [] not permitting a net operating loss to be carried over to a subsequent tax accounting period [] would produce harsh results for many businesses whose yearly income may fluctuate from a loss in one year to a profit the next."); *United Technologies Corp. v. Groppo*, 600 A.2d 1350, 1358 (Conn. 1991) (holding that there was no basis for allowing NOLs under one tax regime but excluding them from another, explaining: "An inequitable tax burden would result if companies were taxed during profitable periods without receiving any relief during periods of net operating losses.").

Because the relevant provisions of Chapters 6 and 11 of Title 12 of the South Carolina Code establish that the South Carolina legislature intended to apply the IRC provisions which govern net operating losses to the South Carolina Income and Bank Taxes (as explained *supra*), it is Synovus's position that—assuming it is entitled to utilize net operating losses for purposes of computing its South Carolina Bank Tax liability—the following rules also apply to the utilization of those net operating losses:

(1) The carry-forward period of such net operating losses under the Bank Tax is 20 years (consistent with the eligible carry-forward period for purposes of the South Carolina Corporate Income Tax under S.C. Code Ann. §§ 12-6-50 and 12-6-1130 and IRC § 172);

(2) Pursuant to S.C. Code Ann. § 12-6-1130 and S.C. Private Letter Ruling No. 95-10 (Sept. 28, 1995), NBSC's net operating losses can be claimed by Synovus Bank (the surviving entity of NBSC's merger into Synovus Bank); and

(3) Pursuant to S.C. Code Ann. § 12-6-50 and 12-6-1130, the limitations of IRC § 382 also apply for purposes of computing net operating losses under the South Carolina Bank Tax.

Conclusion

Pursuant to the reasoning and authorities set forth in this Claim for Refund, Synovus asks that the Department grant a refund in the amount stated herein, with statutory interest.