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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 IV

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Respondent's Motion for Summary Judgment in Support, Exhibit B, Act No.1, 1927 SC Acts 1-13, filed in Case No. 2017-ALJ-17-0418-CC 507

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Petitioner, Synovus Bank Response to Respondent's Motion for Summary Judgment, Exhibit B, Financial Reporting Developments Income Taxes, (revised Oct 2017) by Ernst & Young, filed in Case No. 2017-ALJ-17-0418-CC 621

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Petitioner, Synovus Bank Supplemental Brief, Exhibit B, How the U.S. Accounting Profession Got Where It Is Today, Part 1 Accounting Horizons. Vol 17, No. 3, dated September 2003, by Stephen A. Zeff, filed in Case No. 2017-ALJ-17-0418-CC5 697

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Joint Exhibit 10, Synovus Bank 3rd Amended Tax Return Yr. 2011 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 1196

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Joint Exhibit 16, Synovus Bank 2nd Amended Tax Return Yr. 2013 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 1679

Joint Exhibit 17, US Corporation Income Tax Declaration, Form 8453-C, 2014, bate stamp series 1-247, includes Synovus Bank Form 1101B Yr. end Dec 31, 2014, admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC (continued to Volume V until the end)..... 1754-1938

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Joint Exhibit 29, Petitioner, Synovus Bank Designation of Expert Witness, dated March 1, 2019 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2084

Joint Exhibit 33, Respondent, SC Department of Revenue Expert Witness Disclosure, dated April 1 2019 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2086

Joint Exhibit 34, CV Resume of Robert J. Beckwith, CPA admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2090

Joint Exhibit 38, PWC Inform, FASB Codifications ASC-Expenses, 740 Income Taxes, dated July 16, 2018 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2091

Joint Exhibit 39, PWC Income Taxes Partially updated April 2019 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2225

Joint Exhibit 44, Synovus Bank Annual Report, dated 2014 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2239

Joint Exhibit 46, BLANK Schedule M-, Form 1120-F , 2018 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2395

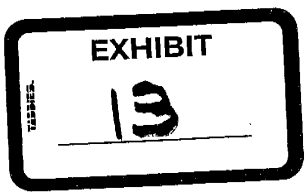
Joint Exhibit 47, BLANK Schedule M-3, Form 1120, 2018 admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2396

Joint Exhibit 49, Example Assumptions admitted October 17, 2019 in Case No.2017-ALJ-17-0418-CC 2399

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

2012 – 2nd Amended Form SC 1101B – Synovus

(signed 07-28-15)



SC 1011

AMENDED

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. 6/28/12)
3089

20080758 - 2

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. 64004197	1.	-91,914,767
2. Net Adjustment from line 19, 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-290s, 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 14-0101	11.	NONE
12. Overpayment (line 8 less line 7) 566,543 To be applied as follows: (a) Estimated tax ▶ NONE (b) REFUNDED ▶		566,543

For Office Use Only

AUG 14 2015

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. Robinson 7/28/2015 — Grp 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	Check if self-employed ☐	Preparer telephone number	
KPMG LLP		(713) 319-2276	
Preparer signature		PTIN or FEIN [redacted]	
		ZIP Code 77002	
Firm's name (or yours if self-employed) and address	KPMG LLP 811 Main St STE 400 Houston TX		

30891022

F 08/28/2012

SC 1012

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 03/09/2012

30892020

SC 1013

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

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 1017

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 12

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.

33861022

SC 1018

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 SCI101 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 SCI101 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)

SC 1021

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

SC 1101 B
(Rev. 6/28/12)
3089

SC FILE # 20080758 - 7

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 23, 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 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 120-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: (b) REFUNDED		NONE
	(a) Estimated tax 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 — Signature of officer: James R. Buchs Date: 9/12/2013 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

30891022

F 03/09/2012

SC 1022

CB&T
COLUMBUS BANK AND TRUST
a division of SYNOVUS BANK
MEMBER FDIC
PO BOX 120
COLUMBUS, GA 31902

166694 0911 0 000005 000005 1/1 165
SOUTH CAROLINA DEPT OF REVENUE
PO BOX 125
COLUMBIA SC 29214

BANK NO. 165 NO. 1650026871

SYNOVUS 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

THIS DOCUMENT HAS A WHITE REFLECTIVE BACKGROUND ON THE BACK. DO NOT ACCEPT IF NOT PRESENT

CB&T
COLUMBUS BANK AND TRUST
a division of SYNOVUS BANK
MEMBER FDIC
PO BOX 120 COLUMBUS GA 31902

Customer RT
0511

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

AUTHORIZED SIGNATURE

PAYABLE THROUGH SYNOVUS BANK, COLUMBUS GEORGIA

SC 1023

Synovus Bank

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.	-526,322,463	
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				

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 F 05/09/2012

30892020

SC 1024

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

1062 | 284858 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.

33801028

SC 1026

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.

2B4861 1.000

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.

33861022

SC 1028

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)

SC 1029

Synovus Bank

Tax Year 2012

EIN [redacted]

9/15/2014 7:07:01 AM

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	

SC 1031

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 1032

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 1033

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 1034

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): $ 38,265,594,255

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 Stat 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 Stat 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	273,792,830
	14	Repairs and maintenance		14	25,038,154
	15	Bad debts		15	473,175,443
	16	Rents	See Stat 3	16	32,039,900
	17	Taxes and licenses	See Stat 4	17	24,260,747
	18	Interest	See Stat 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 Stat 6	26	471,389,395
	27	**Total deductions.** Add lines 12 through 26 ▶		27	1,458,030,418
	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
	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)		30	-93,011,689
Tax, Refundable Credits, and Payments	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)

LKB F (11/04/2013

SC 1035

Synovus Bank
Form 1120 (2012)

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		[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 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

SC 1036

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. ▶ 522110		
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 58-1134883		
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 ▶ _____ (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?		

SC 1038

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		715,913,815		331,357,176
4	U.S. government obligations		25,317,805		15,797,423
5	Tax-exempt securities (see instructions)		243,832,405		216,268,757
6	Other current assets (attach statement) See Stmt 9				
7	Loans to shareholders		845,225,384		2,686,499,173
8	Mortgage and real estate loans		6,139,683,967		6,559,445,204
9	Other investments (attach statement) See Stmt 10			829,855,307	
10a	Buildings and other depreciable assets	720,793,370		477,269,138	352,587,169
b	Less accumulated depreciation	(370,716,301)	350,077,069		
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		21,465,801,783
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		3,932,384,549
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 $ 5,777,501	
3	Excess of capital losses over capital gains			See Stmt 17 5,306,751	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	-82,987,232
	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	
			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 1039

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	270,460
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	

For Paperwork Reduction Act Notice, see separate instructions. Form **4562** (2012)

JXB F 12/30/2012

SC 1040

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 **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	3,643,696	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	1,714,970
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 Stat 21			1,737,697,632	6,140,324	1,718,760,000	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 38	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.

Form **4797** (2012)

IKB F 12/28/2012

SC 1042

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	03/25/1975	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	2,545,393
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

SC 1043

Synovus Bank
Form 4797 (2012)

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 Wynston	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				217
f Section 291 amount (corporations only)	26f	32	156		217
g Add lines 26b, 26e, and 26f	26g	228	2,119	78	
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 1044

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	07/01/1993	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, 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		

SC 1045

Synovus Bank

Form 4797 (2012)

[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 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		

Syracuse Bank
Form 4797 (2012)

[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 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 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	07/01/1996	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	7,246	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		

SC 1048

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		

SC 1049

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 Scalcottis	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	7,666	20,503	5,196	5,221
21	Cost or other basis plus expense of sale	21	5,921	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		

Synovus Bank

Form 4797 (2012)

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	08/05/2012
B Carpeting	01/01/2008	11/14/2012
C Sprinkler	09/01/2001	03/15/2012
D Power for	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			752	6,260
f Section 291 amount (corporations only)	26f	124			
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 Hodg	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)	28a				
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 (2012) Page 2

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 Pile	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 25a (see instructions)	26b				
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	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		

Form 4797 (2012)

F12/29/2012

SC 1053

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		

SC 1054

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 Wallpaper	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	124	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	258	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		

SC 1055

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 1056

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 Ra	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		

SC 1057

Synovus Bank
Form 4797 (2012)

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 Condes	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	851	2,880	1,810
21 Cost or other basis plus expense of sale	21	11,190	1,255	3,690	2,388
22 Depreciation (or depletion) allowed or allowable	22	3,777	373	3,690	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		

SC 1059

Synovus Bank
Form 4797 (2012)

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		

Synovus Bank

Form 4797 (2012)

[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 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	5,308	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		

F 12/29/2012

Form **4797** (2012)

SC 1061

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		

SC 1062

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	9,969	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	269	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		

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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 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	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	958	3,367
21 Cost or other basis plus expense of sale	21	3,248	13,940	1,117	3,960
22 Depreciation (or depletion) allowed or allowable	22	594	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		

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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 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		

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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 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		

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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 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	123,896	57,805	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, 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 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 Bail	10/15/1986	09/26/2012
B Drive In	06/09/1988	09/26/2012
C Plans Dou	04/15/1983	09/26/2012
D Kelly Bail	04/15/1983	09/26/2012

		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	219,446	105,222	1,301	16,789
21 Cost or other basis plus expense of sale	21	361,005	173,090	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		

SC 1071

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	581	578	5,253
22 Depreciation (or depletion) allowed or allowable	22	993	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		

SC 1072

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	19,789	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		

SC 1073

Synovus Bank
Form 4797 (2012)

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 Lunar 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	132,250	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, 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		

Form 4797 (2012)

F12/29/2012

SC 1074

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 Lomat 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	06/06/1995	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		

SC 1075

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

		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	1,274	332	243	78
21 Cost or other basis plus expense of sale	21	2,096	566	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			49	16
f Section 291 amount (corporations only)	26f	4		49	16
g Add lines 26b, 26e, and 26f	26g	4	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 1076

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 Mo	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	14,062	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		

SC 1077

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		

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Synovus Bank
Form 4797 (2012)

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		

Form 4797 (2012)

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Synovus Bank

Form 4797 (2012)

[redacted] Page 2

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	04/25/2012
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 parts	11/05/1982	12/27/2012
C altman bld	04/28/1982	04/29/2012
D resurface	06/29/1988	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	140	2,577	28,387	1,371
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	140	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	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	16,576	2,868		
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			241	1,269
f Section 291 amount (corporations only)	26f	486		241	1,269
g Add lines 26b, 26e, and 26f	26g	486	171		
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 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

		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	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		

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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	1,686	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	1,686	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		

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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 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 1085

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		

SC 1086

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	09/01/1986	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	6,506	3,780	135,232	1,250
22 Depreciation (or depletion) allowed or allowable	22	6,506	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		

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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 install fr	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			554	439
f Section 291 amount (corporations only)	26f				
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		

Synovus Bank
Form 4797 (2012)

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	04/30/1992	10/29/2012

		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	835	226,695	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	97,898	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		

Form 4797 (2012)

F-12/28/2012

SC 1089

Synovus Bank
Form 4797 (2012)

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 4	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	6,874	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	5,053		
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		

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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 cabling lo	12/01/1998	12/27/2012
B receptacle	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	6,242
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		

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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 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 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		

SC 1093

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 3	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		

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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 Cat 5 Other	05/01/2003	12/27/2012
B Paint Harr	05/01/2003	12/27/2012
C Surge Prot	06/01/2003	04/23/2012
D Receptacle	06/01/2003	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		

SC 1096

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	05/17/2004	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	2,860	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 25a (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 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	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		

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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 Furnish	11/04/2008	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		

SC 1098

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				
5	Short-term capital gain or (loss) from like-kind exchanges from Form 8824				
6	Unused capital loss carryover (attach computation)				( )
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column h				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				1,054,932
12	Long-term capital gain from installment sales from Form 6252, line 26 or 37				
13	Long-term capital gain or (loss) from like-kind exchanges from Form 8824				
14	Capital gain distributions (see instructions)				
15	Net long-term capital gain or (loss). Combine lines 8 through 14 in column h				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 6, or the proper line on other returns	18	2,123,682

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

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

JXB F 01/02/2013

Schedule D (Form 1120) (2012)

SC 1099

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- FC	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	11,764,393
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	376,829,986

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

EIN: [redacted]

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	292,986
Building and Auto Insurance	4,186,874
Business Development Expense	5,805,223
Consulting Fees	1,321,089
Core Deposit Premium- Deductible	938,792
Cost Allocation	654,464
Credit Fees	987,501
Deposit Account Fee Expense	3,440,892
Directors' Fees	30,795,668
DP Operating Expenses	42,161,998
DP Operating Expenses- I C	4,459,483
Express & Freight	43,284,802
FDIC Insurance	7,707,594
Insurance And Bonds	17,160
Investment Expense	(174)
Leased Auto Inclusion	25,800,114
Legal Fees	19,316,046
Loan Origination Overhead	7,226,750
Loss on the Sale of OREO	113,137,203
Management Fees	590,677
Meals and Entertainment- deductible portion	10,348,909
Other Expenses	91,569
Over and Short	8,498,635
Postage & Freight	4,639,250
Profit and Loss	86,923,537
Repo and Recovery	146,164
Safekeeping	435,279
Small Equipment	3,268,821
Stationery & Printing	3,564,331
Subscriptions & Dues	12,149,729
Telephone & Communication	3,134,062
Training & Education	3,556,584
Travel & Lodging	7,533,699
Utilities	(1,824,075)
VISA Lawsuit Settlement Expense	471,389,395
Total	

SC 1102

Synovus Bank

Tax Year 2012

EIN [redacted]

Statement: 7

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

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		1,378,480
Total			1,378,480

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' EIN or 'FOREIGN'	Country of Organization	Percentage Owned in Voting Stock
1	Collier Forest LP	[redacted]	US	99.9800000%
2	Synovus Collier Forest LLC		US	99.9900000%
3	Union Mill Apartments Ltd		US	99.9800000%
4	Synovus Union Mill LLC		US	99.9900000%
5	Aspenwood Square Apartments LP		US	99.9900000%
6	The Points Apartments LTD		US	99.9900000%
7	Summit South Mall Apartments LTD		US	99.9900000%
8	CBAT State Tax Credit Fund LLC		US	99.9000000%
9	Tall Pines Apartments LTD		US	99.8000000%
10	Boston Capital Columbus Tax Credit Fund A Limited Partnershi		US	99.9900000%
11	CBAT Housing Fund Investor LLC		US	99.0000000%
12	Franklin Apartments II LP		US	99.9900000%
13	Burger-Phillips Bldg Inc		US	99.9900000%
14	Heritage 1901 Redevelopment LLC		US	40.0000000%
15	Orchid LLC		US	50.0000000%
16	Sterling Plaza LLC		US	49.9900000%
17	Azalea Park Partners LP CO Franklin Capital Corp		US	99.9900000%
18	Monaghan Mill LLC		US	25.0000000%
19	Main Gervais LLC		US	20.0000000%
20	West End Redevelopment Partnership LP		US	99.0000000%
21	Pine Cone Apartments		US	

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- 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

SC 1104

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	4,579,805	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

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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)

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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

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Statement: 20

Form 4562, Page 2, Part V, Section A, Line 26, Listed property used more than 50%

Rev 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) (MQ) (S/L) (PSC)	Depreciation Deduction	Elected Sec 179 Cost
1	2001 Lexus	05/01/2001	100.0000000%	25,233	25,233	5.0	200 DB-HY	823	
2	2002 Chev	05/31/2002	100.0000000%	28,880	28,880	5.0	200 DB-HY	845	
3	2002 Chevr	09/04/2002	100.0000000%	39,216	31,566	5.0	200 DB-HY	1,775	
4	2003 Chevr	06/16/2003	100.0000000%	36,590	35,880	5.0	200 DB-HY	1,775	
5	2003 Ford	09/16/2003	100.0000000%	17,255	17,255	5.0	200 DB-HY	48	
6	2003 GMC Y	08/18/2003	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	09/09/2004	100.0000000%	21,795	21,795	5.0	200 DB-HY	1,675	
9	2004 Chev	04/01/2004	100.0000000%	36,488	23,878	5.0	200 DB-HY	1,675	
10	2004 GMC I	11/24/2004	100.0000000%	27,564	16,954	5.0	200 DB-HY	929	
11	2005 ASTRO	03/01/2005	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	1,775	
17	2005 Chevy	05/04/2005	100.0000000%	19,163	19,163	5.0	200 DB-HY	1,675	
18	2005 Ford	03/04/2005	100.0000000%	18,121	18,121	5.0	200 DB-HY	515	
19	2005 Ford	10/04/2005	100.0000000%	19,827	19,827	5.0	200 DB-HY	1,675	
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	756	
22	2005 Ford	02/22/2005	100.0000000%	17,966	17,966	5.0	200 DB-HY	756	
23	2005 Ford	09/19/2005	100.0000000%	17,970	17,970	5.0	200 DB-HY	760	
24	2005 Jeep	06/02/2005	100.0000000%	23,169	23,169	5.0	200 DB-HY	1,675	
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	09/16/2006	100.0000000%	22,573	22,573	5.0	200 DB-HY	1,775	
28	2005 Toyota	07/25/2005	100.0000000%	26,264	26,264	5.0	200 DB-HY	1,675	
29	2006 Chev	02/16/2006	100.0000000%	18,490	18,490	5.0	200 DB-HY	1,775	
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	220	
32	2006 Chevy	06/01/2006	100.0000000%	18,206	18,206	5.0	200 DB-HY	1,775	
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%	42,380	42,380	5.0	200 DB-HY	1,675	
35	2006 GMC E	10/18/2006	100.0000000%	31,739	31,739	5.0	200 DB-HY	1,775	
36	2006 Jeep	10/13/2009	100.0000000%	6,811	6,811	5.0	200 DB-HY	785	
37	2006 Pont	04/13/2006	100.0000000%	22,424	22,424	5.0	200 DB-HY	1,775	
38	2006 Pont	12/21/2006	100.0000000%	20,069	20,069	5.0	200 DB-HY	1,775	
39	2007 Chev	08/29/2007	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	1,651	
41	2007 Chevr	08/29/2007	100.0000000%	24,684	24,684	5.0	200 DB-HY	1,775	
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%	36,139	36,139	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%	17,448	17,448	5.0	200 DB-HY	1,775	
50	2007 Chevy	12/28/2006	100.0000000%	33,905	33,905	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	335	
53	2007 Ford	01/29/2007	100.0000000%	15,244	15,244	5.0	200 DB-HY	917	
54	2007 Ford	07/26/2007	100.0000000%	13,248	13,248	5.0	200 DB-HY	391	
55	2007 GMC C	04/01/2007	100.0000000%	12,193	12,193	5.0	200 DB-HY	702	
56	2007 Totot	05/15/2008	100.0000000%	15,451	15,451	5.0	200 DB-HY	1,775	
57	2007 Toyot	01/01/2009	100.0000000%	14,630	14,630	5.0	200 DB-HY	1,605	
58	2007 Uplan	07/09/2007	100.0000000%	23,990	23,990	5.0	200 DB-HY	1,775	
59	2008 Acura	09/24/2008	100.0000000%	39,075	39,075	5.0	200 DB-HY	1,775	
60	2008 Chevr	03/07/2008	100.0000000%	21,835	21,836	5.0	200 DB-HY	1,775	
61	2008 Chevr	03/16/2008	100.0000000%	16,292	16,292	5.0	200 DB-HY	1,302	
62	2008 Chevr	06/13/2008	100.0000000%	21,835	21,835	5.0	200 DB-HY	1,775	
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	1,403	
66	2009 Chevr	09/06/2007	100.0000000%	22,267	22,267	5.0	200 DB-HY	1,775	
67	2008 Chevr	01/12/2010	100.0000000%	16,869	16,869	5.0	200 DB-HY	1,427	

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Synovus Bank

Tax Year 2013

EIN [redacted]

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 (ST) (MQ) (HY) (S/L) (FRS)	Depreciation Deduction	Elected Sec 179 Cost
59	2009 Chevr	09/01/2010	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	2009 Chevr	01/07/2009	100.0000000%	25,198	25,198	5.0	200 DB-HY	1,775	
71	2009 Chevr	01/09/2009	100.0000000%	27,065	27,065	5.0	200 DB-HY	1,775	
72	2009 Chevr	01/19/2009	100.0000000%	27,297	27,297	5.0	200 DB-HY	1,775	
73	2008 Chevr	07/29/2009	100.0000000%	26,662	26,662	5.0	200 DB-HY	1,775	
74	2009 Chevr	01/12/2010	100.0000000%	12,067	12,067	5.0	200 DB-HY	1,158	
75	2009 Chevy	12/19/2008	100.0000000%	23,610	23,610	5.0	200 DB-HY	1,775	
76	2008 Chevy	06/13/2008	100.0000000%	15,012	15,012	5.0	150 DB-HY	880	
77	2008 Chevy	10/18/2007	100.0000000%	22,213	22,213	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	02/06/2010	100.0000000%	7,513	7,513	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	18,529	5.0	200 DB-HY	1,775	
84	2008 Mazda	03/16/2009	100.0000000%	18,521	18,521	5.0	200 DB-HY	1,775	
85	2008 Nissan	03/14/2008	100.0000000%	19,459	19,459	5.0	150 DB-HY	1,775	
86	2008 Chevr	12/01/2008	100.0000000%	17,707	17,707	5.0	200 DB-HY	1,775	
87	2009 Hyund	02/02/2009	100.0000000%	16,589	16,589	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	08/21/2009	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%	20,008	20,008	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 Sierr	05/04/2012	100.0000000%	23,926	23,926	5.0	200 DB-HY	3,160	
95	3M control	01/03/2010	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	Bee Stock	05/30/2008	100.0000000%	5,457	5,457	5.0	200 DB-HY	622	
98	Ford 540 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	05/19/2008	100.0000000%	4,500	4,500	5.0	200 DB-HY	338	
102	Parts for	01/08/2007	100.0000000%	1,751	1,751	5.0	200 DB-HY	161	
103	Utility Truck	04/18/2007	100.0000000%	1,500	1,500	5.0	200 DB-HY	86	
Total				2,207,789	2,159,529			156,355	

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	4,928,612	(788,288)
2	Chevr SI	Various	Various	28,493		6,565	21,928
3	ORIG Loss	Various	Various	116,008,494		122,460,848	(6,452,354)
4	Security Gain	Various	Various	1,142,432,880		1,102,840,982	39,591,898
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	1,734,760,000	29,077,956

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SC 1109

SYNOVUS®

P.O. Box 120 • Columbus, Georgia 31902-0120

July 28, 2015

South Carolina Department of Revenue
Corporate Return
Columbia, SC 29214-0100

RE: Amended SC1101B
Tax Period: 12/31/2012
Taxpayer: Synovus Bank (FEIN: [redacted])

Dear Taxpayer Compliance Officer:

Please accept the attached amended Form SC 1101B Bank Tax Return for the taxable year ended December 31, 2012 as replacement for the version filed on July 21, 2015 that was signed on July 9, 2015. This taxpayer has determined that the previous version submitted was the file copy and not the originally signed return. The enclosed copy is the originally signed return.

If you have any questions about this matter, do not hesitate to call me.

Sincerely,

Mark S Robinson
Group Executive – Taxation
(706) 649-2360
markrobinson@synovus.com

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 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.

SC 1111

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.

PRIORITY
MAIL
UNITED STATES
POSTAL SERVICE
For Domestic Use Only
TRACKED
INSURED
2014 9211 1000 0516 2007

2013 Form SC 1101B – Synovus

(signed 09-15-14)



SC 1116

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. 4/30/13)
3089

SC FILE # 20080758 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2013
FEIN [redacted]
NAME Synovus Bank
MAILING ADDRESS 1111 Bay Avenue Suite 200
CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period

☐ Check here if you filed a federal or state extension.
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 31901
Audit Contact Telephone Number
James Buchs (706) 644-3121

Check if ☐ Initial Return ☐ Amended Return

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 Su Columbus GA 31901
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.	239,900,944
S Corporations, see General Information in Instructions.		
2. Net Adjustment from line 19, Schedule A and B 54019243	2.	-66,498,815
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	173,402,129
4. If Multi-state Bank, enter amount from line 6, Schedule D; otherwise enter amount from line 3	4.	19,840,672
* Line 4 Must Be Completed By All Taxpayers.		
5. Tax (multiply line 4 by .045 (4.5%)	5.	892,830
6. Non Refundable Credits Taken This year from SC 1120-TC	6.	446,415
7. Balance of Tax (line 5 less line 6)	7.	446,415
8. Payments: (a) Tax Withheld (Attach 1099s, I-290s, and/or W-2s) (b) Paid by Declaration 465,000 (c) Paid with Tentative Return 0	8.	465,000
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 14-0101	11.	NONE
12. Overpayment (line 8 less line 7) 18,585 To be applied as follows: (b) REFUNDED		NONE
(a) Estimated tax 18,585		

For Office Use Only

Make check payable to: South Carolina Department of Revenue. Include Business Name, FEIN and SC File #.

30891022

F 09/18/2013

SC FED/X

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.	4,056,960		
2.		2.			
3.		3.			
4. Other items (attach schedule)	See Stmt 1	4.	8,811,385		
Deductions on the federal return but not charged against book income					
5. Federal net operating loss deduction		5.			
6.	Depreciation	6.	3,691,132		
7.		7.			
8.		8.			
9. Total Additions (add lines 1 through 8)	See Stmt 2	Other items	-10,656,054	9.	5,903,423

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

Income subject to federal income tax but not recorded on the books.					
10.	Excess of capital losses over capital gains	10.	1,388,395		
11.	Other income subject to tax not on books this year See Stmt 3	11.	33,236,980		
12.		12.			
13.		13.			
Expenses recorded on the books but not deducted on the federal return.					
14. Federal Income Tax		14.	100,736,278		
15.	Depreciation	15.	8,724,919		
16.		16.			
17.	Travel and entertainment	17.	637,397		
18. Total Deductions (add lines 10 through 17)	See Stmt 4	Other items	-72,321,731	18.	72,402,238
19. Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B				19.	-66,498,815

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

James R. Buchs
Signature of officer

VP Director of Tax
Officer's title

James R Buchs
Officer's printed name

9/15/2014
Date

Telephone Number

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 ☐

Preparer's Printed Name

Paid Preparer's Use Only — Preparer's signature | Date | Check if self-employed ☐ | Preparer's Telephone Number | PTIN or FEIN

Firm's name (or yours if self-employed) and address | ZIP Code

30892020

1120 F 09/18/2013

SC 1418

SC1101 B

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	
6. Investment income directly allocated			0	
7. TOTAL INCOME DIRECTLY ALLOCATED				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.	173,402,129
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.	173,402,129
4. Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	19,840,672
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.	19,840,672

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3. Ratio
1. Total Gross Receipts	122,542,549	1,070,988,788	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	122,542,549	1,070,988,788	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			11.4420 %

30893028

1120 F 05/16/2013

SC1110

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 8/21/13)
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. Textiles Rehabilitation	5. 023	1,561,456		446,415		1,115,041
6.	6.					
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		1,561,456		446,415		1,115,041

**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 10/09/2013

Synovus Bank
Tax Year 2013

EIN [redacted]
9/15/2014 1:53:53 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	8,377,535
2	Corporate Dividend	381,097
3	Life Insurance Death Benefit	52,753
Total		8,811,385

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	(18,666,926)
2	Partnership Income	813,802
3	Gain/(Loss) on Sale of Fixed Assets	(714,809)
4	VEBA	(4,078,328)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Section 481 (A) Adjustment	11,987,958
Total		(10,656,054)

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	(636,267)
2	SFAS 91 Unearned Fees	8,238,238
3	Credit Life Insurance	(1,708)
4	Treasury Note Accretion	15,969
5	Capitalized Lease Income	276,639
6	Write Up/Write Down of Investment	871,750
7	Accrued Interest on Loans	24,016,051
8	Income from Matured Securities	4,518
9	Miscellaneous Income	458,148
10	Security Gain / Loss on Transaction	(6,358)
Total		33,236,980

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	5,940
2	Preference Interest	61,243
3	Prepaid Expenses	1,946,893
4	RSA Award Expense	(5,552,767)
5	Stock Option Expense	1,990,298
6	Business Gifts Over $25	30,518
7	Deferred Compensation-Employee	(1,275,262)
8	Tax Penalties & Regulatory Fines	162,268
9	Deferred Expenses	(3,666,122)
10	Excess Pension Plan Adjustment	(1,864,313)
11	Self-Insured Salary Continuation Coverag	(34,403)
12	Loan Loss Reserve Adjustment	(64,845,415)
13	Lobbying Expenses	136,425
14	Leasehold Rental	2,753,773

Synovus Bank
Tax Year 2013

EIN [redacted]
9/15/2014 1:53:53 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	293,918
16	OREO Charge-offs	(16,103,210)
17	Post-Retirement Benefits - SFAS 106	(592,841)
18	Accrued Bonus	1,880,088
19	Self-Insured Workers Comp	(763)
20	Amortization of Purchase Accounting Adj	1,404,834
21	TARP Disallowed Salary	696,300
22	Nondeductible Club Dues	30,363
23	Leased Auto Inclusion	161
24	Fixed Asset Valuation	64,909
25	Life Insurance Premiums	(220,456)
26	Deferred Contributions	(57,000)
27	Salary Stock	17,391
28	Computer Software Development	349,269
29	Non Ded Company Airplane travel cost	46,383
30	Litigation Loss Contengency Settlement	10,000,000
31	EE Credits	19,847
Total		(72,321,731)

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 13

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. $ 1,561,456
5. Add lines 3 and 4 ..... 5. $ 1,561,456
6. Enter your current year tax liability ..... 6. $ 892,830
7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 446,415
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. $ 446,415
9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 1,115,041

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 1128

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

FEIN - [redacted]

Form SC 1101 B - Income per Federal Return Calculation

As of YE: 12/31/2013

Federal Taxable Income Reconciliation

Federal Form 1120, Page 1, Line 28 - Taxable Income	238,893,646
Federal Form 1120, Page 1, Line 8 - Capital Loss (Schedule D)	1,388,395
Federal Form 1120, Page 1, Line 29b - Special Deductions	(381,097)
Federal Taxable Income	239,900,944

(Form SC 1101 B, Page 1, Line 1)

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2013
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
Yr 2013	Generated	0	0	0
	Utilized	0	0	0
Carryover to 2014		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

SC 1101 B - South Carolina Tax Credit Carryforward Calculation

As of YE: 12/31/2013

		Synovus Bank	50% Textile Rehab	100% Historic Structure	Total
Yr 2008	Generated	1,354,624	988,733	365,891	1,354,624
	Used on 2011 Form SC1120-TC	(116,000)	(58,000)	(58,000)	(116,000)
	Used on 2012 Form SC1120-TC	(1,238,624)	(930,733)	(307,891)	(1,238,624)
Yr 2009	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Form SC1120-TC	(1,174,429)	(808,539)	(365,890)	(1,174,429)
Yr 2010	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Form SC1120-TC	(365,890)	-	(365,890)	(365,890)
	Used on 2013 Form SC1120-TC	(446,415)	(446,415)	-	(446,415)
Yr 2011	Generated	525,587	392,529	133,058	525,587
	Utilized	(133,058)	-	(133,058)	(133,058)
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
		1,115,041	1,115,041	-	1,115,041

Form **7004**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ File a separate application for each return.

▶ Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

OMB No. 1545-0233

Identifying number [redacted]

Name

Synovus Financial Corp

Print or Type

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

1111 Bay Avenue Suite 200

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code).

Columbus GA 31901

F-FILED

Note. *File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.*

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below) 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ▶ ☒

If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . ▶ ☐

5a The application is for calendar year 2013, or tax year beginning _____, and ending _____

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (see instructions-attach explanation)

6	Tentative total tax	6 2,250,000
7	**Total** payments and credits (see instructions)	7 2,400,100
8	**Balance due.** Subtract line 7 from line 6 (see instructions)	8 NONE

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

JXB F (13) 12/05/2012

Form **7004** (Rev. 12-2012)

SC 1128

Synovus Financial Corp

Form 7004 - Affiliated Group Members

Name and address of each member of the affiliated group	Employer identification number
Athena Service Corporation 1111 Bay Avenue Suite 200 Columbus GA 31901	[redacted]
BNG Beltline LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
BOP Investment Company Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
BOP Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
Broadway Asset Management Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
Dadeville Asset Management LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
ELIMINATION COMPANY 1111 Bay Avenue Suite 200 Columbus GA 31901	
EO Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
Fernandina Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
GLOBALT Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus Bank 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus Equity Investments Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus Mortgage Corp 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus RP Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus Securities Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus Title II LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus Title LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
Synovus Trust Company NA 1111 Bay Avenue Suite 200 Columbus GA 31901	

F 01/03/08

SC-1129

Synovus Financial Corp

Form 7004 - Affiliated Group Members

Name and address of each member of the affiliated group	Employer identification number
The Summerton Inn Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	[redacted]
UOS Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
VOS Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
WL Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	

F 01/03/08

SC-1130

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

U.S. Corporation Income Tax Return

For calendar year 2013 or tax year beginning _____, ending _____

OMB No. 1545-0123

2013

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

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.: 1111 Bay Avenue Suite 200	C Date incorporated: 12/24/1900
	City or town, state, or province, country and ZIP or foreign postal code: Columbus GA 31901	D Total assets (see instructions): $ 30,872,492,548
	E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change	

PROFORMA

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	1,809,626
	5	Interest — See Stmt 1	5	899,251,777
	6	Gross rents	6	7,979,524
	7	Gross royalties	7	
	8	Capital gain net income (attach Schedule D (Form 1120))	8	-1,388,395
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	-36,545,417
	10	Other income (see instructions—attach statement) — See Stmt 2	10	200,229,222
	11	**Total income.** Add lines 3 through 10 ▶	11	1,071,336,337
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶	12	6,654,150
	13	Salaries and wages (less employment credits)	13	268,294,430
	14	Repairs and maintenance	14	27,569,893
	15	Bad debts	15	130,984,509
	16	Rents — See Stmt 3	16	28,313,632
	17	Taxes and licenses — See Stmt 4	17	31,807,163
	18	Interest — See Stmt 5	18	72,789,207
	19	Charitable contributions	19	1,165,781
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	22,749,755
	21	Depletion	21	
	22	Advertising	22	6,334,199
	23	Pension, profit-sharing, etc., plans	23	5,107,907
	24	Employee benefit programs	24	16,064,327
	25	Domestic production activities deduction (attach Form 8903)	25	
	26	Other deductions (attach statement) — See Stmt 6	26	214,607,738
	27	**Total deductions.** Add lines 12 through 26 ▶	27	832,442,691
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	238,893,646
	29a	Net operating loss deduction (see instructions) 29a		
	b	Special deductions (Schedule C, line 20) 29b 381,097		
	c	Add lines 29a and 29b	29c	381,097
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)	30	238,512,549
	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 2014 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** (2013)

JXB F 12/18/2013

SC 1131

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)	544,424	70	381,097
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			381,097
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	1,265,202		
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 ▶	1,809,626		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			381,097

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 (see instructions)	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	2012 overpayment credited to 2013		12	
13	2013 estimated tax payments		13	
14	2013 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 ▶		
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

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 ▶ $ 4,056,960		
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 (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ _____		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 2013 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		2,118,401,857		1,125,177,338
2a	Trade notes and accounts receivable	16,612,780,221		17,133,853,078	
b	Less allowance for bad debts	(364,845,299)	16,247,934,922	(299,999,882)	16,833,853,196
3	Inventories				
4	U.S. government obligations		331,357,176		148,386,839
5	Tax-exempt securities (see instructions)		15,797,423		6,888,855
6	Other current assets (attach statement) See Stmt		216,268,757		162,741,478
7	Loans to shareholders				
8	Mortgage and real estate loans		2,686,499,173		2,907,303,292
9	Other investments (attach statement) See Stmt 10		6,559,445,104		8,126,372,409
10a	Buildings and other depreciable assets	829,866,307		848,844,615	
b	Less accumulated depreciation	(477,269,138)	352,597,169	(502,863,786)	345,980,829
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		124,956,895		121,267,058
13a	Intangible assets (amortizable only)	47,910,118		38,341,612	
b	Less accumulated amortization	(43,719,776)	4,190,342	(35,604,780)	2,736,832
14	Other assets (attach statement) See Stmt 11		1,612,145,437		1,091,784,422
15	Total assets		30,269,594,255		30,872,492,548
	Liabilities and Shareholders' Equity				
16	Accounts payable See Stmt 12		21,465,901,783		21,108,715,504
17	Mortgages, notes, bonds payable in less than 1 year		4,894,638,102		6,380,458,377
18	Other current liabilities (attach statement) See Stmt 13		108,328,873		109,405,419
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach statement) See Stmt 14		72,012,048		53,904,049
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		3,932,384,549		3,910,259,058
24	Retained earnings—Appropriated (attach statement)		0		0
25	Retained earnings—Unappropriated		-272,583,155		-759,161,914
26	Adjustments to shareholders' equity (attach statement)		0		0
27	Less cost of treasury stock		( )		( )
28	Total liabilities and shareholders' equity		30,269,594,255		30,872,492,548

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	173,783,226	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	100,736,278		Tax-exempt interest $ 4,056,960	
3	Excess of capital losses over capital gains			See Stmt 17 8,811,385	12,868,345
4	Income subject to tax not recorded on books this year (itemize): See Stmt 15	33,236,980	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 $ 3,691,132	
a	Depreciation $ 8,724,919			b Charitable contributions $	
b	Charitable contributions $			See Stmt 18 -10,656,054	-6,964,922
c	Travel and entertainment $ 637,397		9	Add lines 7 and 8	5,903,423
	Employment credits 19,847		10	Income (page 1, line 28)—line 6 less line 9	238,893,646
	See Stmt 16 -72,341,578	-62,959,415			
6	Add lines 1 through 5	244,797,069			

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

1	Balance at beginning of year	-272,583,155	5	Distributions: a Cash	680,000,000
2	Net income (loss) per books	173,783,226		b Stock	
3	Other increases (itemize): See Stmt 19			c Property	
		19,638,012	6	Other decreases (itemize): See Stmt 20	-3
4	Add lines 1, 2, and 3	-79,161,917	7	Add lines 5 and 6	679,999,997
			8	Balance at end of year (line 4 less line 7)	-759,161,914

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

2013

Name

Synovus Bank

Employer identification number

[redacted]

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0		0	0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	0		0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0		0	75,593

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 1a through 6 in column h	7	75,593

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	0		0	0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	0		0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	2,594,053	4,425,076	0	(1,463,988)

11 Enter gain from Form 4797, line 7 or 9	11	
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 8a through 14 in column h	15	(1,463,988)

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	-1,388,395
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	0
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	-1,388,395

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

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

2013

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Bynovus 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	14,005,206
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	12,005,206
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 2012 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 2014. 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	168,756

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 2013	17	19,751,057
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 2013 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		130,492	3.0	HY	200 DB	43,497
b 5-year property		9,352,324	5.0	HY	200 DB	1,870,465
c 7-year property		5,953,461	7.0	HY	200 DB	793,145
d 10-year property		45,339	10.0	HY	200 DB	4,239
e 15-year property		202,700	15.0	HY	150 DB	10,135
f 20-year property		722,384	20.0	HY	150 DB	13,545
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	01/2013	379,612	39 yrs.	MM	S/L	3,794
				MM	S/L	

Section C—Assets Placed in Service During 2013 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	91,122
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	22,749,755
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.

JXB F 12/19/2013

Form **4562** (2013)

SC 1137

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 21		%	1,253,428	1,225,248			91,122	
		%						
		%						
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		91,122	
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?	X	
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 . .		X
39 Do you treat all use of vehicles by employees as personal use?		X
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?	X	
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		X

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 2013 tax year (see instructions):					
Various Software	01/01/2013	4,192,843		3.0	932,683
43 Amortization of costs that began before your 2013 tax year				43	3,284,024
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	4,216,707

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

2013

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 2013 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)
See Stmt 22			4,299,464	1,756,361	7,775,081	(1,504,900)

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.	6 401,413
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7 (1,103,487)
	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 23			800,137,172	3,582,685	839,294,537	(35,574,680)

11	Loss, if any, from line 7	11 (1,103,487)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12
13	Gain, if any, from line 31	13 132,750
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 (36,545,417)
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 Land	03/01/1985	07/01/2013
B Landscaping	09/01/1997	12/13/2013
C Fence - US	09/01/1997	12/13/2013
D Carpet	07/04/1994	12/13/2013

	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	43,870	1,723	2,506	2,047
21	Cost or other basis plus expense of sale	21	39,330	5,500	8,000	6,535
22	Depreciation (or depletion) allowed or allowable	22		4,518	5,572	6,535
23	Adjusted basis. Subtract line 22 from line 21	23	39,330	982	1,428	
24	Total gain. Subtract line 23 from line 20	24	4,540	741	1,078	2,047
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		118	172	
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		118	172	
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		623	906	
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		125	181	409
g	Add lines 26b, 26e, and 26f	26g	0	243	353	409
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	534,163
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	132,750
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	401,413

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 Misc Work	07/04/1994	12/13/2013
B Landscaping	07/04/1994	12/13/2013
C 1 Air Cond	09/01/1997	12/13/2013
D Cut out BL	10/02/1997	12/13/2013

	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	8,331	1,382	3,285	609
21	Cost or other basis plus expense of sale	21	26,598	4,412	10,490	1,944
22	Depreciation (or depletion) allowed or allowable	22	26,598	4,215	10,490	1,571
23	Adjusted basis. Subtract line 22 from line 21	23		197		373
24	Total gain. Subtract line 23 from line 20	24	8,331	1,185	3,285	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		24		
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		24		
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		1,161		
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	1,666	232	657	47
g	Add lines 26b, 26e, and 26f	26g	1,666	256	657	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 Pressure W	05/01/2000	12/13/2013
B Carpet O	09/01/2000	12/13/2013
C Carpet Rep	01/01/2001	12/13/2013
D Seal and R	01/01/2003	12/13/2013

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	2,344	1,315	3,664	483
21 Cost or other basis plus expense of sale	21	7,485	4,200	11,700	1,541
22 Depreciation (or depletion) allowed or allowable	22	7,485	4,200	11,700	1,298
23 Adjusted basis. Subtract line 22 from line 21	23				243
24 Total gain. Subtract line 23 from line 20	24	2,344	1,315	3,664	240
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				271
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				240
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	469	263	733	
g Add lines 26b, 26e, and 26f	26g	469	263	733	240
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 Repair Dri	11/01/2003	12/13/2013
B Landscaping	03/15/1997	12/13/2013
C Sprinkler	07/15/2004	10/13/2013
D Paint Inte	07/01/2004	10/31/2013

	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	624	1,826	336	2,309
21	Cost or other basis plus expense of sale	21	1,993	4,119	757	5,210
22	Depreciation (or depletion) allowed or allowable	22	1,993	4,119	757	5,210
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	624	1,826	336	2,309
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	125	365	67	462
g	Add lines 26b, 26e, and 26f	26g	125	365	67	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 Drive up	05/12/2005	10/31/2013
B Furnish &	10/10/2007	10/31/2013
C Build in C	10/01/2008	10/31/2013
D Painting	10/01/2008	10/31/2013

	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	2,192	2,340	14,471	2,020
21	Cost or other basis plus expense of sale	21	4,945	5,280	32,648	4,558
22	Depreciation (or depletion) allowed or allowable	22	4,297	4,633	28,649	4,000
23	Adjusted basis. Subtract line 22 from line 21	23	648	647	3,999	558
24	Total gain. Subtract line 23 from line 20	24	1,544	1,693	10,472	1,462
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	340	107	5,329	744
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	340	107	5,329	744
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	1,204	1,586	5,143	718
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	241	317	1,029	144
g	Add lines 26b, 26e, and 26f	26g	581	424	6,358	888
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 Pave Parking	03/22/1994	06/07/2013
B Northpark	10/01/2000	06/07/2013
C Remodeling	09/30/1989	06/07/2013
D Re-Roof Br	07/15/1989	06/07/2013

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	9,837	1,849	8,035	9,060
21 Cost or other basis plus expense of sale	21	13,300	2,500	10,863	12,250
22 Depreciation (or depletion) allowed or allowable	22	13,300	2,205	8,191	9,301
23 Adjusted basis. Subtract line 22 from line 21	23		295	2,672	2,949
24 Total gain. Subtract line 23 from line 20	24	9,837	1,554	5,363	6,111
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 25g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a		38		
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		38		
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		1,516		
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	1,967	303	1,073	1,222
g Add lines 26b, 26e, and 26f	26g	1,957	341	1,073	1,222
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 Remodeling	02/26/1990	06/07/2013
B Shutters/G	04/26/1994	06/07/2013
C Paint Inte	02/28/2000	06/07/2013
D Carpet/Til	03/29/2000	06/07/2013

	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	24,712	5,836	2,097	4,621
21	Cost or other basis plus expense of sale	21	33,411	7,890	2,835	6,247
22	Depreciation (or depletion) allowed or allowable	22	33,411	3,878	2,835	6,247
23	Adjusted basis. Subtract line 22 from line 21	23		4,012		
24	Total gain. Subtract line 23 from line 20	24	24,712	1,824	2,097	4,621
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				
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	4,942	365	419	924
g	Add lines 26b, 26e, and 26f	26g	4,942	365	419	924
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 8	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 Stonework	03/30/2000	06/07/2013
B Wallpaper	06/01/2000	06/07/2013
C Built in C	09/01/2000	06/07/2013
D 12 x 12 tile	08/08/2003	06/07/2013

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	1,027	622	1,171	924
21 Cost or other basis plus expense of sale	21	1,389	841	1,583	1,250
22 Depreciation (or depletion) allowed or allowable	22	1,389	841	1,583	1,250
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	1,027	622	1,171	924
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	205	124	234	185
g Add lines 26b, 26e, and 26f	26g	205	124	234	185
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 Freckle Br	06/26/2003	06/07/2013
B Lafabure T	12/20/2004	06/07/2013
C Alarm Syst	10/31/2006	06/07/2013
D Location P	04/10/1995	06/07/2013

	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	8,127	885	1,546	7,249
21	Cost or other basis plus expense of sale	21	10,988	1,197	2,090	9,801
22	Depreciation (or depletion) allowed or allowable	22	10,988	1,197	2,026	5,047
23	Adjusted basis. Subtract line 22 from line 21	23			64	4,754
24	Total gain. Subtract line 23 from line 20	24	8,127	885	1,482	2,495
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			11	523
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			11	523
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			1,471	1,972
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	1,625	177	294	394
g	Add lines 26b, 26e, and 26f	26g	1,625	177	305	917
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 in At	10/08/2002	06/07/2013
B Carroll Na	11/01/1988	06/07/2013
C SITE/UTILI	01/01/1990	02/28/2013
D New Roof	06/29/1992	02/28/2013

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	5,105	136,397	28,649	5,492
21 Cost or other basis plus expense of sale	21	6,902	184,412	45,209	8,667
22 Depreciation (or depletion) allowed or allowable	22	2,417	143,919	33,129	5,686
23 Adjusted basis. Subtract line 22 from line 21	23	4,485	40,493	12,080	2,981
24 Total gain. Subtract line 23 from line 20	24	620	95,904	16,569	2,511
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	470			
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	470			
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	150			
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	30	19,181	3,314	502
g Add lines 26b, 26e, and 26f	26g	500	19,181	3,314	502
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 Sprinkler	02/16/1996	02/28/2013
B Constuctio	03/19/1997	02/28/2013
C ATM Building	09/30/1997	02/28/2013
D Resurface	10/06/1997	02/28/2013

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	843	7,921	7,808	986
21 Cost or other basis plus expense of sale	21	1,330	12,500	12,321	1,555
22 Depreciation (or depletion) allowed or allowable	22	1,330	12,500	12,321	1,555
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	843	7,921	7,808	986
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	169	1,584	1,562	197
g Add lines 26b, 26e, and 26f	26g	169	1,584	1,562	197
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 Prep Work	02/25/2011	02/28/2013
B Landscaping	06/12/2001	01/31/2013
C Parking Lot	06/12/2001	01/31/2013
D Teller Station	06/12/2001	01/31/2013

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	1,953	6,817	11,359	7,262
21 Cost or other basis plus expense of sale	21	3,082	21,244	35,396	22,629
22 Depreciation (or depletion) allowed or allowable	22	1,152	17,481	29,126	22,629
23 Adjusted basis. Subtract line 22 from line 21	23	1,930	3,763	6,270	
24 Total gain. Subtract line 23 from line 20	24	23	3,054	5,089	7,262
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	12			
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	12			
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	2	611	1,018	1,452
g Add lines 26b, 26e, and 26f	26g	14	611	1,018	1,452
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 Vault Wall	06/12/2001	01/31/2013
B Drive Up A	06/12/2001	01/31/2013
C Simplex Pu	06/12/2001	01/31/2013
D Drive Up S	06/12/2001	01/31/2013

		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	7,333	5,253	297	6,563
21 Cost or other basis plus expense of sale	21	22,851	16,369	927	20,450
22 Depreciation (or depletion) allowed or allowable	22	22,851	16,369	927	20,450
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	7,333	5,253	297	6,563
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	1,467	1,051	59	1,313
g Add lines 26b, 26e, and 26f	26g	1,467	1,051	59	1,313
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 AC 2 TN	07/08/1983	07/31/2013
B Roof	05/02/1985	07/31/2013
C Renovation	01/01/1993	07/31/2013
D Renovation	01/12/1993	07/31/2013

	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	3,475	3,008	330	226
21	Cost or other basis plus expense of sale	21	9,481	8,208	900	616
22	Depreciation (or depletion) allowed or allowable	22	9,481	8,208	900	616
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	3,475	3,008	330	226
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	695	602	66	45
g	Add lines 26b, 26e, and 26f	26g	695	602	66	45
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	06/21/1996	07/31/2013
B Wiring	06/21/1996	07/31/2013
C Plumbing	06/21/1996	07/31/2013
D Fascia FR	06/21/1996	07/31/2013

	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	3,115	3,564	222	6,919
21	Cost or other basis plus expense of sale	21	8,498	9,725	606	18,877
22	Depreciation (or depletion) allowed or allowable	22	8,498	9,725	606	18,877
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	3,115	3,564	222	6,919
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	623	713	44	1,384
g	Add lines 26b, 26e, and 26f	26g	623	713	44	1,384
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 Paving Par	06/21/1996	07/31/2013
B Painting	06/21/1996	07/31/2013
C Carpet	06/21/1996	07/31/2013
D Roofing	06/21/1996	07/31/2013

	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	5,813	6,090	3,376	1,851
21	Cost or other basis plus expense of sale	21	15,859	16,616	9,210	5,050
22	Depreciation (or depletion) allowed or allowable	22	15,859	16,616	9,210	5,050
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	5,813	6,090	3,376	1,851
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	1,163	1,218	675	370
g	Add lines 26b, 26e, and 26f	26g	1,163	1,218	675	370
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 Cabinets	06/21/1996	07/31/2013
B Glass Door	06/21/1996	07/31/2013
C Drive In W	06/21/1996	07/31/2013
D Landscaping	06/21/1996	07/31/2013

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	2,875	1,859	4,463	5,763
21 Cost or other basis plus expense of sale	21	7,844	5,073	12,177	15,724
22 Depreciation (or depletion) allowed or allowable	22	7,844	5,073	12,177	15,724
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	2,875	1,859	4,463	5,763
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	575	372	893	1,153
g Add lines 26b, 26e, and 26f	26g	575	372	893	1,153
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 Built In C	09/18/1997	07/31/2013
B Shubbery	11/20/1997	07/31/2013
C Painting	01/01/1998	07/31/2013
D Carpet	01/01/1998	07/31/2013

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	250	435	354	1,314
21 Cost or other basis plus expense of sale	21	682	1,188	965	3,585
22 Depreciation (or depletion) allowed or allowable	22	682	1,188	965	3,585
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	250	435	354	1,314
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	87	71	263
g Add lines 26b, 26e, and 26f	26g	50	87	71	263
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 Heat Vent	06/06/1998	07/31/2013
B Outside BU	01/01/1999	07/31/2013
C Carpet TLL	03/12/2001	07/31/2013
D Countertop	01/26/2001	07/31/2013

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	458	376	310	237
21 Cost or other basis plus expense of sale	21	1,250	1,026	845	647
22 Depreciation (or depletion) allowed or allowable	22	1,250	1,026	845	647
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	458	376	310	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	92	75	62	47
g Add lines 26b, 26e, and 26f	26g	92	75	62	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 8	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	01/01/2002	07/31/2013
B Tile COPI	07/14/2003	07/31/2013
C Wall Cover	02/14/2007	07/31/2013
D Carpet	02/14/2007	07/31/2013

	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	6,497	214	823	1,980
21	Cost or other basis plus expense of sale	21	17,727	585	2,246	5,403
22	Depreciation (or depletion) allowed or allowable	22	17,727	585	1,971	4,742
23	Adjusted basis. Subtract line 22 from line 21	23			275	661
24	Total gain. Subtract line 23 from line 20	24	6,497	214	548	1,319
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	5,318	292		
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	5,318	214		
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	1,179			
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	236		110	264
g	Add lines 26b, 26e, and 26f	26g	5,554	214	110	264
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 Old Branch	03/11/1969	07/31/2013
B Bank Building	10/31/1989	12/15/2013
C Refurbish	02/12/1990	12/15/2013
D Duct Work	09/16/1999	12/15/2013

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	81,169	165,100	1,768	5,315
21 Cost or other basis plus expense of sale	21	221,459	485,191	5,196	15,620
22 Depreciation (or depletion) allowed or allowable	22	221,459	380,467	3,926	15,620
23 Adjusted basis. Subtract line 22 from line 21	23		104,724	1,270	
24 Total gain. Subtract line 23 from line 20	24	81,169	60,376	498	5,315
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	16,234	12,075	100	1,063
g Add lines 26b, 26e, and 26f	26g	16,234	12,075	100	1,063
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 Vault Door	05/21/2001	12/15/2013
B Paint RI	08/29/2001	12/15/2013
C ATM Relo	10/23/2003	12/15/2013
D Concrete P	01/01/2004	12/15/2013

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	323	2,282	1,780	202
21 Cost or other basis plus expense of sale	21	950	6,706	5,231	593
22 Depreciation (or depletion) allowed or allowable	22	950	6,706	5,231	593
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	323	2,282	1,780	202
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			2,616	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			1,780	
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	65	456		40
g Add lines 26b, 26e, and 26f	26g	65	456	1,780	40
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 Entrance D	04/07/2005	12/15/2013
B Counters	11/29/2006	12/15/2013
C Furnish 6	09/29/2007	12/15/2013
D Drive In C	04/21/1994	12/15/2013

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	749	742	343	6,995
21 Cost or other basis plus expense of sale	21	2,200	2,180	1,007	20,557
22 Depreciation (or depletion) allowed or allowable	22	2,200	2,180	884	20,557
23 Adjusted basis. Subtract line 22 from line 21	23			123	
24 Total gain. Subtract line 23 from line 20	24	749	742	220	6,995
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	150	148	44	1,399
g Add lines 26b, 26e, and 26f	26g	150	148	44	1,399
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 Various Assets	Various	Various
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: *See line 1 before completing.*)	20	26,395			
21 Cost or other basis plus expense of sale	21	480,498			
22 Depreciation (or depletion) allowed or allowable	22	472,194			
23 Adjusted basis. Subtract line 22 from line 21	23	8,304			
24 Total gain. Subtract line 23 from line 20	24	18,091			
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	472,194			
b Enter the **smaller** of line 24 or 25a	25b	18,091			
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			
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	
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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: 1**

Description	Amount
481 Adjustment for Interest	18,483,708
Accretion - Treasuries	24,008
Interest on Fed Funds Sold	85,148
Interest On Investment	147,275
Loans & Other Interest	828,609,782
Matured Securities	13,130
Mortgage Backed Security Interest	47,560,644
Other Agencies Int.	1,555,718
U.S. Government Interest Income	2,772,364
Total	899,251,777

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

Description	Amount
Brokerage Revenue	17,437,884
Credit Card Fees	29,958,147
Credit Card Loan Processing Revenue	6,209,532
Credit Life Fees	31
Data Processing Revenue	32,268
Data Processing Revenue- I/C	(3,141,683)
Deposit Service Charges	79,707,303
FAS 91 Loan Fees	8,238,238
Gain or Loss on Securities	(642,625)
Insurance Revenue	703,480
Investment Income	66,319
Management Fees	41,337
Miscellaneous Income	11,382,927
Mortgage Service Fees	(266,890)
Other Fees	7,952,092
Other service Charges	12,738,939
Partnership Flow-through	585,304
Repossession and Recovery	417,420
Safe Deposit Box Fees	2,215,287
Service Charges on Loans	25,615,259
Trust Service Fees	978,653
Total	200,229,222

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

Description	Amount
Equipment Rentals	3,844,879
Facility Rentals	24,468,753
Total	28,313,632

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

Description	Amount
Alabama Franchise Tax	603,196
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	27,960
Employment Taxes	18,671,157
Gross Receipts Tax	16,568
Other State Taxes	4,693,126
Personal Property Tax	1,405,898
Real Estate Taxes	5,822,709
Subtotal	**31,240,614**
State income tax expense	566,549
Subtotal	**566,549**
Total	31,807,163

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

Description	Amount
Interest Expense On Deposits	65,025,305
Interest on Fed Funds Purchased	313,124
Interest On Notes Payable	7,450,778
Total	72,789,207

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

Description	Amount
Section 481 (A) Adjustments	11,987,958
_Non Deductible Core Deposit Premium	521,139
Accounting and Exam Fees	4,549,948
Amortization of Software	4,216,707

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Amortization of Start-up Expenditures (Sec.195)	2,249
Building and Auto Insurance	13,367
Business Development Expense	3,833,036
Consulting Fees	3,583,059
Core Deposit Premium- Deductible	877,392
Cost Allocation	1,063,198
Credit Fees	560,184
Deposit Account Fee Expense	955,099
Directors' Fees	2,381,301
DP Operating Expenses	34,061,149
DP Operating Expenses- I/C	1,835,938
Express & Freight	4,008,494
FDIC Insurance	30,757,754
Insurance And Bonds	6,214,796
Investment Expense	17,160
Leased Auto Inclusion	(161)
Legal Fees	27,955,466
Loan Origination Overhead	18,213,471
Management Fees	(5,014,020)
Meals and Entertainment- deductible portion	614,443
Other Expenses	15,686,701
Over and Short	126,596
Postage & Freight	4,136,411
Profit and Loss	3,776,033
Repo and Recovery	4,090,924
Safekeeping	125,218
Small Equipment	215,353
Stationery & Printing	3,003,475
Subscriptions & Dues	3,667,356
Telephone & Communication	12,145,274
Training & Education	2,120,898
Travel & Lodging	3,374,194
Utilities	7,338,332
VISA Lawsuit Settlement Expense	1,591,846
Total	214,607,738

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

Row ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		1,265,202
Total			1,265,202

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' EIN or 'FOREIGNUS'	Country of Organization	Percentage Owned in Voting Stock
1	Callier Forest LP	[redacted]	US	99.9800001%
2	Synovus Callier Forest LLC		US	99.9900001%
3	Union Hill Apartments Ltd		US	99.9900001%
4	Synovus Union Hill LLC		US	99.9900001%
5	Aspenwood Square Apartments LP		US	99.9900001%
6	The Pointe Apartments LTD		US	99.9900001%
7	Summit South Hall Apartments LTD		US	99.9900001%
8	CBIT State Tax Credit Fund LLC		US	99.9900001%
9	Tall Pines Apartments LTD		US	99.9900001%
10	Boston Capital Columbus Tax Credit Fund A Limited Partnershi		US	99.0000001%
11	CBIT Housing Fund Investor LLC		US	99.9900001%
12	Burger-Phillips Bldg Inc		US	99.9900001%
13	Orchid LLC		US	40.0000001%
14	Sterling Place LLC		US	50.0000001%
15	Azalea Park Partners LP CO Franklin Capital Corp		US	49.9900001%
16	Halo Gervais LLC		US	25.0000001%
17	West End Redevelopment Partnership LP		US	20.0000001%
18	Pine Cone Apartments		US	99.0000001%
19	Tuscaloosa Riverfront Development LLC		US	30.0000001%
20	Synovus South Hall Apartments LLC		US	99.9900001%
21	Baker Village Apartments LP		US	99.9900001%
22	Ashton Avalon LP		US	99.9900001%
23	Synovus Special Limited Partner LLC		US	100.0000001%
24	New Northgate Village Development Company LP		US	99.0000001%
25	FCB Heritage 1901 Redevelopment LLC		US	100.0000001%
26	Synovus Burger Phillips LLC		US	99.9900001%
27	CBST Special Limited Partner LLC		US	100.0000001%
28	Synovus Lofts of Greenville LLC		US	100.0000001%

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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	69,666,005	63,785,698
Deferred Tax Assets- Current	30,913,717	27,255,975
Miscellaneous Receivables	55,836,156	46,973,359
Prepaid Assets	41,158,019	7,804,614
Prepaid Insurance	7,992,635	6,045,742
Prepaid Insurance- VEBA	10,702,225	10,876,090
Total	216,268,757	162,741,478

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

Description	Beginning Amount	Ending Amount
Federal Funds Sold	3,863,059,906	5,026,256,967
Investment In Subsidiaries	0	2,977,486
Mortgage Backed Security Investments	2,627,574,200	3,015,016,291
Other Investments	68,810,998	82,121,665
Total	6,559,445,104	8,126,372,409

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

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	263,191,456	271,015,895
Investment in Subsidiaries	510,039,607	124,249,208
Transfer of Assets	(806,272)	(806,273)
Customer Liability for Bank Accept	1,644,507	1,545,178
Deferred Tax Assets- Non Current	642,627,043	562,169,612
Dividend Receivables	17,932,605	0
Miscellaneous Assets	60,920,474	38,296,075
Other Real Estate Owned	116,596,017	95,314,727
Total	1,612,145,437	1,091,784,422

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	4,894,638,102	6,380,458,377

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Total	4,894,638,102	6,380,458,377

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

Description	Beginning Amount	Ending Amount
Accrued 401(K)	0	297,581
Accrued Bonuses	4,956,140	6,836,228
Accrued Interest Expense	12,736,187	10,926,767
Accrued Money Purchase	1,668,584	0
FAS106	3,581,113	2,323,618
Miscellaneous Account Payables	17,955,960	10,675,178
Other Accrued Expense	61,730,219	72,845,386
Reserve for Federal Taxes	5,168,909	4,665,369
Reserve for State Taxes	418,708	164,334
Tax Payable- Payroll	(231)	369
Tax Payable- Property	113,284	670,454
Tax Payable- Sales	0	135
Total	108,328,873	109,405,419

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

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	4,835,635	0
Other Liabilities	67,176,414	53,904,050
Reserve for Federal Taxes- Deferred	(1)	(1)
Total	72,012,048	53,904,049

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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	24,016,051
SFAS 91 UNEARNED FEES	8,238,238
CREDIT LIFE INSURANCE	(1,708)
IMPAIRMENT LOSSES ON INVESTMENT SECURITIES	(636,267)
WRITE UP/WRITE DOWN OF INVESTMENT	871,750
CAPITALIZED LEASE INCOME	276,639
INCOME FROM MATURED SECURITIES	4,518
MISCELLANEOUS INCOME	458,148
Security Gain / Loss on Transaction	(6,358)
TREASURY NOTE ACCRETION	15,969
Total	33,236,980

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	(592,841)
ACCRUED BONUS	1,880,088
AMORTIZATION OF PURCHASE ACCOUNTING ADJU	1,404,834
NONDEDUCTIBLE CLUB DUES	30,363
DEFERRED CONTRIBUTIONS	(57,000)
DEFERRED COMPENSATION - EMPLOYEE	(1,275,262)
DEFERRED EXPENSES	(3,666,122)
PREFERENCE INTEREST	61,243
FIXED ASSET VALUATION	64,909
LEASED AUTO INCLUSION	161
LEASEHOLD RENTAL	2,753,773
Litigation Loss Contengency Settlement	10,000,000
LOAN LOSS RESERVE	(64,845,415)
LOBBYING EXPENSES	136,425
BUSINESS GIFTS OVER $25	30,518
LIFE INSURANCE PREMIUMS	(220,456)
NON-DEDUCTIBLE COMPANY AIRPLANE TRAVEL COST	46,383
MISCELLANEOUS NON-DEDUCTIBLE EXPENSE	5,940
OREO CHARGE-OFFS	(16,103,210)
PREPAID EXPENSES	1,946,893
RSA AWARD EXPENSE	(5,552,767)
SALARY STOCK	17,391
SELF-INSURED SALARY CONTINUATION COVERAGE	(34,403)
SELF-INSURED WORKERS COMPENSATION	(763)

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STOCK OPTION EXP.	1,990,298
COMPUTER SOFTWARE DEVELOPMENT	349,269
PENSION PLAN	293,918
EXCESS PENSION PLAN	(1,864,313)
TARP DISALLOWED SALARY	696,300
TAX PENALTIES & REGULATORY FINES	162,268
Total	(72,341,578)

Form 1120, Page 5, Schedule M-1, Line 7, Income on books, not taxable on return-Other — **Statement: 17**

Description	Amount
CORPORATE DIVIDEND	381,097
CASH SURRENDER VALUE INSURANCE INCOME	8,377,535
LIFE INSURANCE DEATH BENEFIT	52,753
Total	8,811,385

Form 1120, Page 5, Schedule M-1, Line 8, Expense deducted on return, not on books-Other — **Statement: 18**

Description	Amount
Section 481 (A) Adjustments	11,987,958
AMORT OF START UP COST (SEC. 195)	2,249
GAIN/(LOSS) ON SALE OF FIXED ASSETS	(714,809)
PARTNERSHIP INCOME / (LOSS)	813,802
STATE INCOME TAX EXPENSE	(18,666,926)
VEBA	(4,078,328)
Total	(10,656,054)

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 19**

Description	Amount
Earnings in Subsidiaries	19,638,012
Total	19,638,012

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings — **Statement: 20**

Description	Amount

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Prior Period Adjustment & Rounding	(3)
Total	(3)

Statement: 21

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) (PRY)	Depreciation Deduction	Elected Sec 179 Cost
1	2002 Chevr	09/04/2002	100.000000%	35,216	31,956	5.0	200 DB-HY	1,775	
2	2004 Buick	08/09/2004	100.000000%	21,786	21,786	5.0	200 DB-HY	1,126	
3	2004 GMC E	11/28/2004	100.000000%	27,564	16,954	5.0	200 DB-HY	908	
4	2005 Chevr	01/01/2005	100.000000%	28,758	28,758	5.0	200 DB-HY	1,675	
5	2005 Chevr	03/01/2005	100.000000%	31,916	31,916	5.0	200 DB-HY	1,675	
6	2005 Chevr	05/09/2005	100.000000%	24,305	24,305	5.0	200 DB-HY	1,675	
7	2005 Chevy	07/10/2006	100.000000%	18,725	18,725	5.0	200 DB-HY	2,015	
8	2005 Chevy	05/04/2005	100.000000%	19,163	19,163	5.0	200 DB-HY	278	
9	2005 Ford	10/04/2005	100.000000%	19,827	19,827	5.0	200 DB-HY	961	
10	2005 Ford	10/06/2005	100.000000%	19,827	19,827	5.0	200 DB-HY	961	
11	2005 Honda	01/26/2005	100.000000%	19,938	19,938	5.0	200 DB-HY	1,053	
12	2005 Nissan	09/16/2006	100.000000%	22,573	22,573	5.0	200 DB-HY	1,775	
13	2006 Chev	02/16/2006	100.000000%	18,490	18,490	5.0	200 DB-HY	780	
14	20065 Chevr	09/15/2006	100.000000%	19,789	19,789	5.0	200 DB-HY	1,775	
15	2006 Chevy	06/01/2006	100.000000%	18,206	18,206	5.0	200 DB-HY	496	
16	2006 GMC E	10/18/2006	100.000000%	31,799	31,799	5.0	200 DB-HY	1,775	
17	2006 Jeep	10/13/2006	100.000000%	6,811	6,811	5.0	200 DB-HY	785	
18	2006 Ponti	04/13/2006	100.000000%	22,426	22,426	5.0	200 DB-HY	1,775	
19	2006 Ponti	12/21/2006	100.000000%	20,069	20,069	5.0	200 DB-HY	1,775	
20	2007 Chevr	08/29/2007	100.000000%	24,684	24,684	5.0	200 DB-HY	1,775	
21	2007 Chevr	09/19/2007	100.000000%	22,186	22,186	5.0	200 DB-HY	1,775	
22	2007 Chevr	12/13/2007	100.000000%	17,787	17,787	5.0	200 DB-HY	1,662	
23	2007 Chevr	11/22/2006	100.000000%	31,180	31,180	5.0	200 DB-HY	1,775	
24	2007 Chevr	12/13/2006	100.000000%	36,135	36,135	5.0	200 DB-HY	1,775	
25	2007 Chevy	09/12/2007	100.000000%	16,922	16,922	5.0	200 DB-HY	786	
26	2007 Chevy	01/29/2007	100.000000%	22,495	22,495	5.0	200 DB-HY	1,775	
27	2007 Chevy	07/09/2007	100.000000%	22,817	22,817	5.0	200 DB-HY	1,775	
28	2007 Chevy	01/29/2007	100.000000%	17,449	17,449	5.0	200 DB-HY	1,775	
29	2007 Tctot	05/15/2008	100.000000%	15,451	15,451	5.0	200 DB-HY	1,314	
30	2007 Toyot	01/01/2009	100.000000%	14,630	14,630	5.0	200 DB-HY	1,291	
31	2008 Acura	09/24/2008	100.000000%	39,075	39,075	5.0	200 DB-HY	1,595	
32	2008 Chevr	09/01/2010	100.000000%	24,725	24,725	5.0	200 DB-HY	1,775	
33	2008 Chevr	04/09/2008	100.000000%	27,065	27,065	5.0	200 DB-HY	1,775	
34	2008 Chevy	12/19/2008	100.000000%	23,810	23,810	5.0	200 DB-HY	1,775	
35	2008 GMC A	02/28/2008	100.000000%	36,045	36,045	5.0	200 DB-HY	1,775	
36	2008 GMC C	08/06/2008	100.000000%	19,129	18,829	5.0	200 DB-HY	1,776	
37	2008 Honda	03/16/2009	100.000000%	18,521	18,521	5.0	200 DB-HY	1,775	
38	2008 Nissan	03/16/2009	100.000000%	19,859	19,659	5.0	200 DB-HY	1,775	
39	2009 Chevr	12/01/2009	100.000000%	17,707	17,707	5.0	200 DB-HY	1,775	
40	2009 Hyund	02/02/2009	100.000000%	16,599	16,599	5.0	200 DB-HY	1,775	
41	2010 Chevy	10/01/2010	100.000000%	26,125	26,125	5.0	200 DB-HY	1,775	
42	2010 Ford	08/27/2009	100.000000%	35,821	35,921	5.0	200 DB-HY	1,775	
43	2010 Ford	07/01/2010	100.000000%	22,749	22,749	5.0	200 DB-HY	1,775	
44	2010 GMC C	02/01/2010	100.000000%	20,008	20,008	5.0	200 DB-HY	1,775	
45	2011 Utili	09/02/2010	100.000000%	2,374	2,374	5.0	200 DB-HY	1,775	
46	2012 Sierr	09/06/2012	100.000000%	23,926	23,926	5.0	200 DB-HY	373	
47	2013 Chevr	08/01/2013	100.000000%	49,878	49,878	5.0	200 DB-HY	5,100	
48	2013 Ford	05/01/2013	100.000000%	21,571	21,571	5.0	200 DB-HY	3,160	
49	2013 Ford	08/01/2013	100.000000%	23,249	23,249	5.0	200 DB-HY	3,160	
50	2013 Nissa	06/01/2013	100.000000%	25,421	25,421	5.0	200 DB-HY	3,160	
51	Ben Stock	06/30/2008	100.000000%	5,457	5,457	5.0	200 DB-HY	3,160	
52	Ford 500 V	10/03/2005	100.000000%	23,894	23,894	5.0	200 DB-HY	314	
53	Nissan Tru	04/14/2011	100.000000%	20,000	20,000	5.0	200 DB-HY	1,675	
54	Paid off v	05/19/2008	100.000000%	4,500	4,500	5.0	200 DB-HY	2,850	
55	2004 Chev	04/01/2004	100.000000%	34,498	23,878	5.0	200 DB-HY	259	
Total				1,253,428	1,225,248			1,675	
								91,122	

Statement: 22

Form 4797, Page 1, Part I, Line 2, Trade or business property sale or exchange held more than 1 yr

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
1	Various Assets	Various	Various	4,299,464	1,756,361	7,775,081	(1,719,256)

EIN [redacted]
9/12/2014 8:53:09 AM

Continuation Of Statement Form 4797, Page 1, Part I, Line 2, Trade or business property sale or exchange held more than 1 yr

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
2	From Sch K-1 CRP II	Various	Various				194,531
3	From Sch K-1 CRA Fd	Various	Various				19,825
4	From Sch K-1 ST GA F	Various	Various				3
5	From Sch K-1 HASC Pr	Various	Various				(3)
Total				4,299,464	1,756,361	7,775,081	(1,504,900)

Statement: 23

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		3,592,695	5,432,247	(1,949,562)
2	Various Leases	Various	Various	3,779,989			3,779,989
3	Security Gain	Various	Various	408,079,825		404,257,557	3,822,268
4	Security Loss	Various	Various	188,553,396		189,430,980	(877,584)
5	ORE Loss	Various	Various	86,595,681		127,043,995	(40,448,314)
6	Loan Loss	Various	Various	113,128,281		113,129,758	(1,477)
Total				800,137,172	3,592,695	839,294,537	(35,574,680)

1603

SC 1174

SYNOVUS FINANCIAL CORP
TAX DEPARTMENT
1111 BAY AVENUE
SYNOVUS CENTER, 2ND FLOOR
COLUMBUS, GA 31901

7002 3150 0001 1125 4881

SC DOR
Corporate Refund
Columbia, SC 29214-0100

U.S. POSTAGE
PAID
COLUMBUS GA
31901
SEP 15 14
AMOUNT
$8.87
00062643-11

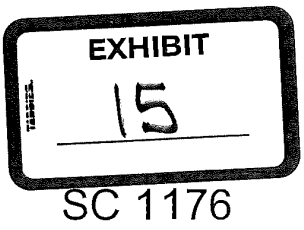
1000

29214

SC 1175

2013 – 1st Amended Form SC 1101B – Synovus

(signed 07-09-15)



SC 1176

1120

AMENDED

430118

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. 4/30/13)
3089

SC FILE # 20080758 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2013
FEIN [redacted]
NAME Synovus Bank
MAILING ADDRESS 1111 Bay Avenue Suite 200
CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period

☐ Check here if you filed a federal or state extension.
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 31901
Audit Contact Telephone Number
James Buchs (706) 644-3121

Check if ☐ Initial Return ☒ Amended Return

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 Su Columbus GA 31901
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.	239,900,944
2. Net Adjustment from line 19, Schedule A and B 64017745	2.	-239,900,944
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	4.	0
* Line 4 Must Be Completed By All Taxpayers.		
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 465,000 (c) Paid with Tentative Return 0	8.	465,000
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 14-0101	11.	NONE
12. Overpayment (line 8 less line 7) 465,000 To be applied as follows: (a) Estimated tax 18,585 (b) REFUNDED		446,415

For Office Use Only

Make check payable to: South Carolina Department of Revenue. Include Business Name, FEIN and SC File #.

Refund 8/17/15

30891022

F 09/18/2013

SC 1177

Synovus Bank

[redacted]

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.	4,056,960	
2.		2.		
3.		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,811,365	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	3,691,132	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other Items	-10,656,054	9.	5,903,423

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

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

10.	Excess of capital losses over capital gains	10.	1,388,395	
11.	Other income subject to tax not on books this year See Stmt 3	11.	33,236,980	
12.	SC Bank Net Operating Loss Carryover Deduction (See Attachment 1)	12.	173,402,129	
13.		13.		

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

14.	Federal Income Tax	14.	100,736,278	
15.	Depreciation	15.	8,724,919	
16.		16.		
17.	Travel and entertainment	17.	637,397	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other Items	-72,321,731	18.	285,804,367
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B		19.	-239,900,944

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

Mark B Robinson — Signature of officer

Mark B. Robinson — Officer's printed name

Group Exec & Tax Officer — Officer's title

07/09/2015 — Date

(706) 649-2360 — Telephone Number

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 ☐

Preparer's Printed Name: KPMG LLP

Paid Preparer's Use Only

Preparer's signature	Date 07/08/2015	Check if self-employed ☐	Preparer's Telephone Number (713) 319-2276
Firm's name (or yours if self-employed) and address: KPMG LLP, 811 Main St STE 400 Houston TX		PTIN or FEIN [redacted]	ZIP Code 77002

Synovus Bank (FEIN [redacted])
2013 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	239,900,944	0	239,900,944
2	Net Adjustments from Line 19, Schedule A and B	(66,498,815)	0	(66,498,815)
3	Total Net Income as Reconciled	173,402,129	0	173,402,129
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)	173,402,129	0	173,402,129
6	Multiply amount on Line 5 by the ratio from Schedule E and enter results	19,840,672	0	19,840,672
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	(19,840,672)	(19,840,672)
9	Total SC Net Income (Line 6 plus Line 7 and Line 8)	19,840,672	(19,840,672)	(0)

1608

SC 1179

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				

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	122,542,549	1,070,988,788	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	122,542,549	1,070,988,788	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			11.4420%

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2013 - **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 in 2013 1st Amendment	(19,840,672)	0	(19,840,672)
	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
Yr 2013	Generated	0	0	0
	Utilized	0	0	0
		291,331,561	85,958,292	183,779,288

* - 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. 8/21/13)
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	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

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
2013

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 1183

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
2013

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.

33861022

SC 1184

Synovus Bank
Form SC 1101 B - South Carolina Tax Credit Carryforward Calculation
As of YE: 12/31/2013 - 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)
	Expired Unused in 2013	(1,046,561)	(680,670)	(365,891)	(1,046,561)
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	-	-	-
Yr 2013	Generated	0	-	-	-
	Utilized	0	-	-	-
		3,234,833	2,369,995	864,838	3,234,833

Synovus Bank

Tax Year 2013

EIN [redacted]

2/19/2015 3:06:04 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	8,377,535
2	Corporate Dividend	381,097
3	Life Insurance Death Benefit	52,753
Total		8,811,385

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	(18,666,926)
2	Partnership Income	813,802
3	Gain/(Loss) on Sale of Fixed Assets	(714,809)
4	VEBA	(4,078,328)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Section 481 (A) Adjustment	11,987,958
Total		(10,656,054)

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	(636,267)
2	SFAS 91 Unearned Fees	8,238,238
3	Credit Life Insurance	(1,708)
4	Treasury Note Accretion	15,969
5	Capitalized Lease Income	276,639
6	Write Up/Write Down of Investment	871,750
7	Accrued Interest on Loans	24,016,051
8	Income from Matured Securities	4,518
9	Miscellaneous Income	458,148
10	Security Gain / Loss on Transaction	(6,358)
Total		33,236,980

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	5,940
2	Preference Interest	61,243
3	Prepaid Expenses	1,946,893
4	RSA Award Expense	(5,552,767)
5	Stock Option Expense	1,990,298
6	Business Gifts Over $25	30,518
7	Deferred Compensation-Employee	(1,275,262)
8	Tax Penalties & Regulatory Fines	162,268
9	Deferred Expenses	(3,666,122)
10	Excess Pension Plan Adjustment	(1,864,313)
11	Self-Insured Salary Continuation Coverag	(34,403)
12	Loan Loss Reserve Adjustment	(64,845,415)
13	Lobbying Expenses	136,425
14	Leasehold Rental	2,753,773

Synovus Bank

Tax Year 2013

EIN [redacted]

2/19/2015 3:06:04 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	293,918
16	OREO Charge-offs	(16,103,210)
17	Post-Retirement Benefits - SFAS 106	(592,841)
18	Accrued Bonus	1,880,088
19	Self-Insured Workers Comp	(763)
20	Amortization of Purchase Accounting Adj	1,404,834
21	TARP Disallowed Salary	696,300
22	Nondeductible Club Dues	30,363
23	Leased Auto Inclusion	161
24	Fixed Asset Valuation	64,909
25	Life Insurance Premiums	(220,456)
26	Deferred Contributions	(57,000)
27	Salary Stock	17,391
28	Computer Software Development	349,269
29	Non Ded Company Airplane travel cost	46,383
30	Litigation Loss Contengency Settlement	10,000,000
31	EE Credits	19,847
Total		(72,321,731)

AS FILED 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. 4/30/13)
3089

SC FILE # 20080758 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2013
FEIN [redacted]
NAME Synovus Bank
MAILING ADDRESS 1111 Bay Avenue Suite 200
CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period

☐ Check here if you filed a federal or state extension.
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 31901
Audit Contact Telephone Number
James Buchs (706) 644-3121

Check if ☐ Initial Return ☐ Amended Return

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 Su Columbus GA 31901
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.	239,900,944
S Corporations, see General Information in Instructions.		
2. Net Adjustment from line 19, Schedule A and B	2.	-66,498,815
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	173,402,129
4. If Multi-state Bank, enter amount from line 6 Schedule D; otherwise enter amount from line 3	4.	19,840,672
* Line 4 Must Be Completed By All Taxpayers		
5. Tax (multiply line 4 by .045 (4.5%)	5.	892,830
6. Non Refundable Credits Taken This year from SC 1120-TC	6.	446,415
7. Balance of Tax (line 5 less line 6)	7.	446,415
8. Payments: (a) Tax Withheld (Attach 1099, I-290S, and/or W-2S)		
(b) Paid by Declaration 465,000 (c) Paid with Tentative Return 0	8.	465,000
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 14-0101	11.	NONE
12. Overpayment (line 8 less line 7) 18,585 To be applied as follows:		
(a) Estimated tax 18,585 (b) REFUNDED		NONE

DO NOT PROCESS

For Office Use Only

Make check payable to: South Carolina Department of Revenue. Include Business Name, FEIN and SC File #.

30891022 F 09/16/2013

SC 1188

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.	4,056,960	
2.		2.		
3.		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,811,385	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	3,691,132	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other items	-10,656,054	9.	5,903,423

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

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

10.	Excess of capital losses over capital gains	10.	1,388,395	
11.	Other income subject to tax not on books this year See Stmt 3	11.	33,236,980	
12.		12.		
13.		13.		

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

14.	Federal Income Tax	14.	100,736,278	
15.	Depreciation	15.	8,724,919	
16.		16.		
17.	Travel and entertainment	17.	637,397	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other items	-72,321,731	18.	72,402,238
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B		19.	-66,498,815

Please Sign Here

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

James R. Bucha
Signature of officer

James R Bucha
Officer's printed name

VP Director of Tax
Officer's title

9/15/2014
Date

Telephone Number

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 ☐

Preparer's Printed Name

Paid Preparer's Use Only

Preparer's signature | Date | Check if self-employed ☐ | Preparer's Telephone Number

Firm's name (or yours if self-employed) and address | PTIN or FEIN | ZIP Code

SC1101 B

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				

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.	173,402,129
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.	173,402,129
4. Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	19,840,672
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.	19,840,672

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3. Ratio
1. Total Gross Receipts	122,542,549	1,070,988,788	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	122,542,549	1,070,988,788	
4. Ratio of Gross Receipts (line 3, Col. 1÷ line 3, Col. 2)			11.4420%

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 8/21/13)
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-16)					

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. Textiles Rehabilitation	5. 023	1,561,456		446,415		1,115,041
6.	6.					
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		1,561,456		446,415		1,115,041

**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

Synovus Bank
Tax Year 2013

EIN [redacted]
9/15/2014 1:53:53 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	8,377,535
2	Corporate Dividend	381,097
3	Life Insurance Death Benefit	52,753
Total		8,811,385

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
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2	Partnership Income	813,802
3	Gain/(Loss) on Sale of Fixed Assets	(714,809)
4	VEBA	(4,078,328)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Section 481 (A) Adjustment	11,987,958
Total		(10,656,054)

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

Row ID	Description	Amount
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2	SFAS 91 Unearned Fees	8,238,238
3	Credit Life Insurance	(1,708)
4	Treasury Note Accretion	15,969
5	Capitalized Lease Income	276,639
6	Write Up/Write Down of Investment	871,750
7	Accrued Interest on Loans	24,016,051
8	Income from Matured Securities	4,518
9	Miscellaneous Income	458,148
10	Security Gain / Loss on Transaction	(6,358)
Total		33,236,980

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	5,940
2	Preference Interest	61,243
3	Prepaid Expenses	1,946,893
4	RSA Award Expense	(5,552,767)
5	Stock Option Expense	1,990,298
6	Business Gifts Over $25	30,518
7	Deferred Compensation-Employee	(1,275,262)
8	Tax Penalties & Regulatory Fines	162,268
9	Deferred Expenses	(3,666,122)
10	Excess Pension Plan Adjustment	(1,864,313)
11	Self-Insured Salary Continuation Coverag	(34,403)
12	Loan Loss Reserve Adjustment	(64,845,415)
13	Lobbying Expenses	136,425
14	Leasehold Rental	2,753,773

Synovus Bank

Tax Year 2013

EIN [redacted]
9/15/2014 1:53:53 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	293,918
16	OREO Charge-offs	(16,103,210)
17	Post-Retirement Benefits - SFAS 106	(592,841)
18	Accrued Bonus	1,880,088
19	Self-Insured Workers Comp	(763)
20	Amortization of Purchase Accounting Adj	1,404,834
21	TARP Disallowed Salary	696,300
22	Nondeductible Club Dues	30,363
23	Leased Auto Inclusion	161
24	Fixed Asset Valuation	64,909
25	Life Insurance Premiums	(220,456)
26	Deferred Contributions	(57,000)
27	Salary Stock	17,391
28	Computer Software Development	349,269
29	Non Ded Company Airplane travel cost	46,383
30	Litigation Loss Contengency Settlement	10,000,000
31	EE Credits	19,847
Total		(72,321,731)

SC 1193

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 13

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. $ 1,561,456
5. Add lines 3 and 4 ..... 5. $ 1,561,456
6. Enter your current year tax liability ..... 6. $ 892,830
7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 446,415
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. $ 446,415
9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 1,115,041

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
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2013
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
Yr 2013	Generated	0	0	0
	Utilized	0	0	0
Carryover to 2014		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: 12/31/2013

		Synovus Bank	50% Textile Rehab	100% Historic Structure	Total
Yr 2008	Generated	1,354,624	988,733	365,891	1,354,624
	Used on 2011 Form SC1120-TC	(116,000)	(58,000)	(58,000)	(116,000)
	Used on 2012 Form SC1120-TC	(1,238,624)	(930,733)	(307,891)	(1,238,624)
Yr 2009	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Form SC1120-TC	(1,174,429)	(808,539)	(365,890)	(1,174,429)
Yr 2010	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Form SC1120-TC	(365,890)	-	(365,890)	(365,890)
	Used on 2013 Form SC1120-TC	(446,415)	(446,415)	-	(446,415)
Yr 2011	Generated	525,587	392,529	133,058	525,587
	Utilized	(133,058)	-	(133,058)	(133,058)
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
		1,115,041	1,115,041	-	1,115,041

Form **7004** (Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ File a separate application for each return.

▶ Information about Form 7004 and its separate instructions is at *www.irs.gov/form7004*.

OMB No. 1545-0233

Print or Type	Name	Identifying number
	Synovus Financial Corp	[redacted]
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	1111 Bay Avenue Suite 200	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country follow the country's practice for entering the postal code).	
	Columbus GA 31901	

F-FILED

Note. *File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.*

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below) 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ▶ ☒
If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ▶ ☐

5a The application is for calendar year 2013, or tax year beginning _____, and ending _____

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (see instructions-attach explanation)

6	Tentative total tax	6	2,250,000
7	**Total** payments and credits (see instructions)	7	2,400,100
8	**Balance due.** Subtract line 7 from line 6 (see instructions)	8	NONE

Synovus Financial Corp

Form 7004 - Affiliated Group Members

Name and address of each member of the affiliated group			Employer identification number
Athena Service Corporation 1111 Bay Avenue Suite 200 Columbus	GA	31901	[redacted]
BNC Beltline LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
BOP Investment Company Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
BOP Properties Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Broadway Asset Management Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Dadeville Asset Management LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
ELIMINATION COMPANY 1111 Bay Avenue Suite 200 Columbus	GA	31901	
EO Holdings LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Fernandina Holdings LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
GLOBALT Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Bank 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Equity Investments Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Mortgage Corp 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus RF Holdings LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Securities Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Title II LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Title LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Trust Company NA 1111 Bay Avenue Suite 200 Columbus	GA	31901	

F 01/03/08

SC 1198

Synovus Financial Corp

[redacted]

Form 7004 - Affiliated Group Members

Name and address of each member of the affiliated group	Employer identification number
The Summerton Inn Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	[redacted]
UOS Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
VOS Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
WL Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	

F 01/03/06

SC 1199

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

U.S. Corporation Income Tax Return

For calendar year 2013 or tax year beginning _____, ending _____

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

OMB No. 1545-0123

2013

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.: 1111 Bay Avenue Suite 200 City or town, state, or province, country and ZIP or foreign postal code: Columbus GA 31901	B Employer identification number: [redacted] C Date incorporated: 12/24/1900 D Total assets (see instructions): $ 30,872,492,548

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

PROFORMA

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	1,809,626
	5	Interest	See Stmt 1	5	899,251,777
	6	Gross rents		6	7,979,524
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	-1,388,395
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	-36,545,417
	10	Other income (see instructions—attach statement)	See Stmt 2	10	200,229,222
	11	**Total income.** Add lines 3 through 10 ▶		11	1,071,336,337
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶		12	6,654,150
	13	Salaries and wages (less employment credits)		13	268,294,430
	14	Repairs and maintenance		14	27,569,893
	15	Bad debts		15	130,984,509
	16	Rents	See Stmt 3	16	28,313,632
	17	Taxes and licenses	See Stmt 4	17	31,807,163
	18	Interest	See Stmt 5	18	72,789,207
	19	Charitable contributions		19	1,165,781
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	22,749,755
	21	Depletion		21	
	22	Advertising		22	6,334,199
	23	Pension, profit-sharing, etc., plans		23	5,107,907
	24	Employee benefit programs		24	16,064,327
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Other deductions (attach statement)	See Stmt 6	26	214,607,738
	27	**Total deductions.** Add lines 12 through 26 ▶		27	832,442,691
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28	238,893,646
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 20)	29b 381,097		
	c	Add lines 29a and 29b		29c	381,097
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)		30	238,512,549
	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 2014 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** (2013)

JXB F 12/18/2013

SC 1200

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)	544,424	70	381,097
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			381,097
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	1,265,202		
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 ▶	1,809,626		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			381,097

SC 1201

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 (see instructions)	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	2012 overpayment credited to 2013		12	
13	2013 estimated tax payments		13	
14	2013 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? If "Yes," enter name and EIN of the parent corporation ▶		X
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

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 ▶ $ 4,056,960		
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 (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ _____		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 2013 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 (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
Assets				
1 Cash		2,118,401,857		1,125,177,338
2a Trade notes and accounts receivable	16,612,780,221		17,133,853,078	
b Less allowance for bad debts	(364,845,299)	16,247,934,922	(298,999,882)	16,833,853,196
3 Inventories				
4 U.S. government obligations		331,357,276		148,386,839
5 Tax-exempt securities (see instructions)		15,797,423		6,888,855
6 Other current assets (attach statement) See Stmt		216,268,757		162,741,478
7 Loans to shareholders				
8 Mortgage and real estate loans		2,686,499,173		2,907,303,292
9 Other investments (attach statement) See Stmt 10		6,559,445,104		8,126,372,409
10a Buildings and other depreciable assets	829,866,307		848,844,615	
b Less accumulated depreciation	(477,269,138)	352,597,169	(502,863,786)	345,980,829
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		124,956,895		121,267,058
13a Intangible assets (amortizable only)	47,910,118		38,341,612	
b Less accumulated amortization	(43,719,776)	4,190,342	(35,604,780)	2,736,832
14 Other assets (attach statement) See Stmt 11		1,612,145,437		1,091,784,422
15 Total assets		30,269,594,255		30,872,492,568
Liabilities and Shareholders' Equity				
16 Accounts payable		21,465,901,783		21,108,715,504
17 Mortgages, notes, bonds payable in less than 1 year See Stmt 12		4,894,638,102		6,380,458,377
18 Other current liabilities (attach statement) See Stmt 13		108,328,873		109,405,419
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		0		0
21 Other liabilities (attach statement) See Stmt 14		72,012,048		53,904,049
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		3,932,384,549		3,910,259,058
24 Retained earnings—Appropriated (attach statement)		0		0
25 Retained earnings—Unappropriated		-272,583,155		-759,161,914
26 Adjustments to shareholders' equity (attach statement)		0		0
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		30,269,594,255		30,872,492,568

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	173,783,226	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	100,736,278		Tax-exempt interest $ 4,056,960	
3	Excess of capital losses over capital gains			See Stmt 17 8,811,385	12,868,345
4	Income subject to tax not recorded on books this year (itemize): See Stmt 15	33,236,980	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 $ 3,691,192	
	a Depreciation $ 8,724,919			b Charitable contributions $	
	b Charitable contributions $			See Stmt 18 -10,656,054	-6,964,922
	c Travel and entertainment $ 637,397		9	Add lines 7 and 8	5,903,423
	Employment credits 19,847		10	Income (page 1, line 28)—line 6 less line 9	238,893,646
	See Stmt 16 -72,341,578	-62,959,415			
6	Add lines 1 through 5	244,797,069			

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

1	Balance at beginning of year	-272,583,155	5	Distributions: a Cash	680,000,000
2	Net income (loss) per books	173,783,226		b Stock	
3	Other increases (itemize): See Stmt 19			c Property	
		19,638,012	6	Other decreases (itemize): See Stmt 20	-3
4	Add lines 1, 2, and 3	-79,161,917	7	Add lines 5 and 6	679,999,997
			8	Balance at end of year (line 4 less line 7)	-759,161,914

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

2013

Name

Employer identification number

Sypovus Bank [redacted]

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

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0		0	0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	0		0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0		0	75,593

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 1a through 6 in column h	7	75,593

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

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	0		0	0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	0		0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	2,594,053	4,425,074	0	(1,463,988)

11 Enter gain from Form 4797, line 7 or 9	11	
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 8a through 14 in column h	15	(1,463,988)

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	-1,388,395
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	0
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	-1,388,395

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

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

2013

Attachment Sequence No. 179

Name(s) shown on return: Syncrus 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)	500,000
2	Total cost of section 179 property placed in service (see instructions)	14,005,206
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	12,005,206
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	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 2012 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 2014. 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	169,755

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 2013	17	19,751,057
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 2013 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		130,492	3.0	HY	200 DB	43,497
b 5-year property		9,352,324	5.0	HY	200 DB	1,870,465
c 7-year property		5,953,461	7.0	HY	200 DB	793,145
d 10-year property		45,339	10.0	HY	200 DB	4,239
e 15-year property		202,700	15.0	HY	150 DB	10,135
f 20-year property		722,384	20.0	HY	150 DB	13,545
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	01/2013	379,612	39 yrs.	MM	S/L	3,794
				MM	S/L	

Section C—Assets Placed in Service During 2013 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	91,122
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	22,749,755
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.
JOS F 12/18/2013

SC 1206

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 Stat 21		%	1,253,428	1,225,248			91,122	
		%						
		%						
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		91,122	
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?	X	
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 . .		X
39 Do you treat all use of vehicles by employees as personal use?		X
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?	X	
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		X

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 2013 tax year (see instructions):					
Various Software	01/01/2013	4,192,843		3.0	932,683
43 Amortization of costs that began before your 2013 tax year				43	3,284,024
44 Total. Add amounts in column (f). See the instructions for where to report				44	4,216,707

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

2013

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 2013 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)
See Stmt 22			4,299,464	1,756,361	7,775,081	(1,504,900)

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	6 401,413
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 (1,103,487)
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 23			800,137,172	3,582,685	839,294,537	(35,574,680)

11	Loss, if any, from line 7	11 1,103,487
12	Gain, if any, from line 7 or amount from line 8, if applicable	12
13	Gain, if any, from line 31	13 132,750
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 (36,545,417)
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 Land	03/01/1985	07/01/2013
B Landscaping	09/01/1997	12/13/2013
C Fence - 08	09/01/1997	12/13/2013
D Carpet	07/04/1994	12/13/2013

	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	43,870	1,723	2,506	2,047
21	Cost or other basis plus expense of sale	21	39,330	5,900	8,000	6,535
22	Depreciation (or depletion) allowed or allowable	22		4,518	6,572	6,535
23	Adjusted basis. Subtract line 22 from line 21	23	39,330	982	1,428	
24	Total gain. Subtract line 23 from line 20	24	4,540	741	1,078	2,047
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		118	172	
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		118	172	
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		623	906	
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		125	181	409
g	Add lines 26b, 26e, and 26f	26g	0	243	353	409
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	534,163
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	132,750
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	401,413

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 Misc Work	07/04/1994	12/13/2013
B Landscaping	07/04/1994	12/13/2013
C 1 Air Cond	09/01/1997	12/13/2013
D Cut out SL	10/02/1997	12/13/2013

		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	8,331	1,382	3,285	609
21 Cost or other basis plus expense of sale	21	26,598	4,412	10,490	1,944
22 Depreciation (or depletion) allowed or allowable	22	26,598	4,215	10,490	1,571
23 Adjusted basis. Subtract line 22 from line 21	23		197		373
24 Total gain. Subtract line 23 from line 20	24	8,331	1,185	3,285	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		24		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		24		
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		1,161		
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	1,666	232	657	47
g Add lines 26b, 26e, and 26f	26g	1,666	256	657	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 Pressure W	05/01/2000	12/13/2013
B Carpet O	09/01/2000	12/13/2013
C Carpet Rep	01/01/2001	12/13/2013
D Seal and R	01/01/2003	12/13/2013

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	2,344	1,315	3,664	483
21 Cost or other basis plus expense of sale	21	7,485	4,200	11,700	1,541
22 Depreciation (or depletion) allowed or allowable	22	7,485	4,200	11,700	1,298
23 Adjusted basis. Subtract line 22 from line 21	23				243
24 Total gain. Subtract line 23 from line 20	24	2,344	1,315	3,664	240
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				271
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				240
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	469	263	733	
g Add lines 26b, 26e, and 26f	26g	469	263	733	240
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 1211

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 Repair Dri	11/01/2003	12/13/2013
B Landscaping	03/15/1997	12/13/2013
C Sprinkler	07/15/2004	10/13/2013
D Paint Inte	07/01/2004	10/31/2013

	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	624	1,826	336	2,309
21	Cost or other basis plus expense of sale	21	1,993	4,119	757	5,210
22	Depreciation (or depletion) allowed or allowable	22	1,993	4,119	757	5,210
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	624	1,826	336	2,309
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	125	365	67	462
g	Add lines 26b, 26e, and 26f	26g	125	365	67	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, 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		

SC 1212

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 up	05/12/2005	10/31/2013
B Furnish &	10/10/2007	10/31/2013
C Build in C	10/01/2008	10/31/2013
D Painting	10/01/2008	10/31/2013

	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	2,192	2,340	14,471	2,020
21	Cost or other basis plus expense of sale	21	4,945	5,280	32,648	4,558
22	Depreciation (or depletion) allowed or allowable	22	4,297	4,633	28,649	4,000
23	Adjusted basis. Subtract line 22 from line 21	23	648	647	3,999	558
24	Total gain. Subtract line 23 from line 20	24	1,544	1,693	10,472	1,462
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	340	107	5,329	744
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	340	107	5,329	744
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	1,204	1,586	5,143	718
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	241	317	1,029	144
g	Add lines 26b, 26e, and 26f	26g	581	424	6,358	888
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 8	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		

Syracuse Bank
Form 4797 (2013)

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 Pave Parking	03/22/1994	06/07/2013
B Northpark	10/01/2000	06/07/2013
C Remodeling	09/30/1989	06/07/2013
D Re-Roof Br	07/15/1989	06/07/2013

		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	9,837	1,849	8,035	9,060
21 Cost or other basis plus expense of sale	21	13,300	2,500	10,863	12,250
22 Depreciation (or depletion) allowed or allowable	22	13,300	2,205	8,191	9,301
23 Adjusted basis. Subtract line 22 from line 21	23		295	2,672	2,949
24 Total gain. Subtract line 23 from line 20	24	9,837	1,554	5,363	6,111
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		38		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		38		
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		1,516		
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	1,967	303	1,073	1,222
g Add lines 26b, 26e, and 26f	26g	1,967	341	1,073	1,222
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 Remodeling	02/26/1990	06/07/2013
B Shutters/G	04/26/1994	06/07/2013
C Paint Inte	02/28/2000	06/07/2013
D Carpet/Til	03/29/2000	06/07/2013

		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	24,712	5,836	2,097	4,621
21 Cost or other basis plus expense of sale	21	33,411	7,890	2,835	6,247
22 Depreciation (or depletion) allowed or allowable	22	33,411	3,878	2,835	6,247
23 Adjusted basis. Subtract line 22 from line 21	23		4,012		
24 Total gain. Subtract line 23 from line 20	24	24,712	1,824	2,097	4,621
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				
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	4,942	365	419	924
g Add lines 26b, 26e, and 26f	26g	4,942	365	419	924
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 Stonework	03/30/2000	06/07/2013
B Wallpaper	06/01/2000	06/07/2013
C Built in C	09/01/2000	06/07/2013
D 12 x 12 tile	08/08/2003	06/07/2013

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	1,027	622	1,171	924
21 Cost or other basis plus expense of sale	21	1,389	841	1,583	1,250
22 Depreciation (or depletion) allowed or allowable	22	1,389	841	1,583	1,250
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	1,027	622	1,171	924
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	205	124	234	185
g Add lines 26b, 26e, and 26f	26g	205	124	234	185
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		

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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 Freckle Br	06/26/2003	06/07/2013
B Lafebure T	12/20/2004	06/07/2013
C Alarm Syst	10/31/2006	06/07/2013
D Location F	04/10/1995	06/07/2013

		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	8,127	885	1,546	7,249
21 Cost or other basis plus expense of sale	21	10,988	1,197	2,090	9,801
22 Depreciation (or depletion) allowed or allowable	22	10,988	1,197	2,026	5,047
23 Adjusted basis. Subtract line 22 from line 21	23			64	4,754
24 Total gain. Subtract line 23 from line 20	24	8,127	885	1,482	2,495
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			11	523
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			11	523
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			1,471	1,972
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	1,625	177	294	394
g Add lines 26b, 26e, and 26f	26g	1,625	177	305	917
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 in At	10/08/2002	06/07/2013
B Carroll Ma	11/01/1988	06/07/2013
C SITE/UTILI	01/01/1990	02/28/2013
D New Roof	06/29/1992	02/28/2013

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	5,105	136,397	28,649	5,492
21 Cost or other basis plus expense of sale	21	6,902	184,412	45,209	8,667
22 Depreciation (or depletion) allowed or allowable	22	2,417	143,919	33,129	5,686
23 Adjusted basis. Subtract line 22 from line 21	23	4,485	40,493	12,080	2,981
24 Total gain. Subtract line 23 from line 20	24	620	95,904	16,569	2,511
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	470			
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	470			
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	150			
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	30	19,181	3,314	502
g Add lines 26b, 26e, and 26f	26g	500	19,181	3,314	502
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 Sprinkler	02/16/1996	02/28/2013
B Constuctio	03/19/1997	02/28/2013
C ATM Building	09/30/1997	02/28/2013
D Resurface	10/06/1997	02/28/2013

	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	843	7,921	7,808	986
21	Cost or other basis plus expense of sale	21	1,330	12,500	12,321	1,555
22	Depreciation (or depletion) allowed or allowable	22	1,330	12,500	12,321	1,555
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	843	7,921	7,808	986
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	169	1,584	1,562	197
g	Add lines 26b, 26e, and 26f	26g	169	1,584	1,562	197
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 Prep Work	02/25/2011	02/28/2013
B Landscaping	06/12/2001	01/31/2013
C Parking Lot	06/12/2001	01/31/2013
D Teller Station	06/12/2001	01/31/2013

	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	1,953	6,817	11,359	7,262
21	Cost or other basis plus expense of sale	21	3,082	21,244	35,396	22,629
22	Depreciation (or depletion) allowed or allowable	22	1,152	17,481	29,126	22,629
23	Adjusted basis. Subtract line 22 from line 21	23	1,930	3,763	6,270	
24	Total gain. Subtract line 23 from line 20	24	23	3,054	5,089	7,262
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	12			
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	12			
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	2	611	1,018	1,452
g	Add lines 26b, 26e, and 26f	26g	14	611	1,018	1,452
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 Vault Wall	06/12/2001	01/31/2013
B Drive Up A	06/12/2001	01/31/2013
C Simplex Pu	06/12/2001	01/31/2013
D Drive Up B	06/12/2001	01/31/2013

	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	7,333	5,253	297	6,563
21	Cost or other basis plus expense of sale	21	22,851	16,369	927	20,450
22	Depreciation (or depletion) allowed or allowable	22	22,851	16,369	927	20,450
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	7,333	5,253	297	6,563
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	1,467	1,051	59	1,313
g	Add lines 26b, 26e, and 26f	26g	1,467	1,051	59	1,313
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 AC 2 UN	07/08/1983	07/31/2013
B Roof	05/02/1985	07/31/2013
C Renovation	01/01/1993	07/31/2013
D Renovation	01/12/1993	07/31/2013

		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	3,475	3,008	330	226
21 Cost or other basis plus expense of sale	21	9,481	8,208	900	616
22 Depreciation (or depletion) allowed or allowable	22	9,481	8,208	900	616
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	3,475	3,008	330	226
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	695	602	66	45
g Add lines 26b, 26e, and 26f	26g	695	602	66	45
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	06/21/1996	07/31/2013
B Wiring	06/21/1996	07/31/2013
C Plumbing	06/21/1996	07/31/2013
D Fascia FR	06/21/1996	07/31/2013

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	3,115	3,564	222	6,919
21 Cost or other basis plus expense of sale	21	8,498	9,725	606	18,877
22 Depreciation (or depletion) allowed or allowable	22	8,498	9,725	606	18,877
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	3,115	3,564	222	6,919
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	623	713	44	1,384
g Add lines 26b, 26e, and 26f	26g	623	713	44	1,384
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 Paving Par	06/21/1996	07/31/2013
B Painting	06/21/1996	07/31/2013
C Carpet	06/21/1996	07/31/2013
D Roofing	06/21/1996	07/31/2013

		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	5,813	6,090	3,376	1,851
21 Cost or other basis plus expense of sale	21	15,859	16,616	9,210	5,050
22 Depreciation (or depletion) allowed or allowable	22	15,859	16,616	9,210	5,050
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	5,813	6,090	3,376	1,851
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	1,163	1,218	675	370
g Add lines 26b, 26e, and 26f	26g	1,163	1,218	675	370
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 8	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 Cabinets	06/21/1996	07/31/2013
B Glass Door	06/21/1996	07/31/2013
C Drive In W	06/21/1996	07/31/2013
D Landscaping	06/21/1996	07/31/2013

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	2,875	1,859	4,463	5,763
21 Cost or other basis plus expense of sale	21	7,844	5,073	12,177	15,724
22 Depreciation (or depletion) allowed or allowable	22	7,844	5,073	12,177	15,724
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	2,875	1,859	4,463	5,763
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	575	372	893	1,153
g Add lines 26b, 26e, and 26f	26g	575	372	893	1,153
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 Built In C	09/18/1997	07/31/2013
B Shubbery	11/20/1997	07/31/2013
C Painting	01/01/1998	07/31/2013
D Carpet	01/01/1998	07/31/2013

	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	250	435	354	1,314
21	Cost or other basis plus expense of sale	21	682	1,188	965	3,585
22	Depreciation (or depletion) allowed or allowable	22	682	1,188	965	3,585
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24	250	435	354	1,314
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	87	71	263
g	Add lines 26b, 26e, and 26f	26g	50	87	71	263
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 Heat Vent	06/06/1998	07/31/2013
B Outside AU	01/01/1999	07/31/2013
C Carpet TLL	03/12/2001	07/31/2013
D Countertop	01/26/2001	07/31/2013

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	458	376	310	237
21 Cost or other basis plus expense of sale	21	1,250	1,026	845	647
22 Depreciation (or depletion) allowed or allowable	22	1,250	1,026	845	647
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	458	376	310	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	92	75	62	47
g Add lines 26b, 26e, and 26f	26g	92	75	62	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, 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		

SC 1227

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	01/01/2002	07/31/2013
B Tile COPI	07/14/2003	07/31/2013
C Wall Cover	02/14/2007	07/31/2013
D Carpet	02/14/2007	07/31/2013

	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	6,497	214	823	1,980
21	Cost or other basis plus expense of sale	21	17,727	585	2,246	5,403
22	Depreciation (or depletion) allowed or allowable	22	17,727	585	1,971	4,742
23	Adjusted basis. Subtract line 22 from line 21	23			275	661
24	Total gain. Subtract line 23 from line 20	24	6,497	214	548	1,319
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	5,318	292		
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	5,318	214		
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	1,179			
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	236		110	264
g	Add lines 26b, 26e, and 26f	26g	5,554	214	110	264
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 1228

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 Old Branch	03/11/1969	07/31/2013
B Bank Building	10/31/1989	12/15/2013
C Refurbish	02/12/1990	12/15/2013
D Duct Work	09/16/1999	12/15/2013

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	81,169	165,100	1,768	5,315
21 Cost or other basis plus expense of sale	21	221,459	485,191	5,196	15,620
22 Depreciation (or depletion) allowed or allowable	22	221,459	380,467	3,926	15,620
23 Adjusted basis. Subtract line 22 from line 21	23		104,724	1,270	
24 Total gain. Subtract line 23 from line 20	24	81,169	60,376	498	5,315
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	16,236	12,075	100	1,063
g Add lines 26b, 26e, and 26f	26g	16,236	12,075	100	1,063
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 Vault Door	05/21/2001	12/15/2013
B Paint RI	08/29/2001	12/15/2013
C ATM Relo	10/23/2003	12/15/2013
D Concrete P	01/01/2004	12/15/2013

		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	323	2,282	1,780	202
21 Cost or other basis plus expense of sale	21	950	6,706	5,231	593
22 Depreciation (or depletion) allowed or allowable	22	950	6,706	5,231	593
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	323	2,282	1,780	202
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			2,616	
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			1,780	
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				40
f Section 291 amount (corporations only)	26f	65	456		
g Add lines 26b, 26e, and 26f	26g	65	456	1,780	40
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 Entrance D	04/07/2005	12/15/2013
B Counters	11/29/2006	12/15/2013
C Furnish &	08/29/2007	12/15/2013
D Drive In C	04/21/1994	12/15/2013

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	749	742	343	6,995
21 Cost or other basis plus expense of sale	21	2,200	2,180	1,007	20,557
22 Depreciation (or depletion) allowed or allowable	22	2,200	2,180	884	20,557
23 Adjusted basis. Subtract line 22 from line 21	23			123	
24 Total gain. Subtract line 23 from line 20	24	749	742	220	6,995
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	150	148	44	1,399
g Add lines 26b, 26e, and 26f	26g	150	148	44	1,399
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 Various Assets	Various	Various
B		
C		
D		

		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	26,395			
21 Cost or other basis plus expense of sale	21	480,498			
22 Depreciation (or depletion) allowed or allowable	22	472,194			
23 Adjusted basis. Subtract line 22 from line 21	23	8,304			
24 Total gain. Subtract line 23 from line 20	24	18,091			
25 If ~~section 1245 property:~~					
a Depreciation allowed or allowable from line 22	25a	472,194			
b Enter the **smaller** of line 24 or 25a	25b	18,091			
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			
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		

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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	24,008
Interest on Fed Funds Sold	85,148
Interest On Investment	147,275
Loans & Other Interest	828,609,782
Matured Securities	13,130
Mortgage Backed Security Interest	47,560,644
Other Agencies Int.	1,555,718
U.S. Government Interest Income	2,772,364
Total	899,251,777

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

Description	Amount
Brokerage Revenue	17,437,884
Credit Card Fees	29,958,147
Credit Card Loan Processing Revenue	6,209,532
Credit Life Fees	31
Data Processing Revenue	32,268
Data Processing Revenue- I/C	(3,141,683)
Deposit Service Charges	79,707,303
FAS 91 Loan Fees	8,238,238
Gain or Loss on Securities	(642,625)
Insurance Revenue	703,480
Investment Income	66,319
Management Fees	41,337
Miscellaneous Income	11,382,927
Mortgage Service Fees	(266,890)
Other Fees	7,952,092
Other service Charges	12,738,939
Partnership Flow-through	585,304
Repossession and Recovery	417,420
Safe Deposit Box Fees	2,215,287
Service Charges on Loans	25,615,259
Trust Service Fees	978,653
Total	200,229,222

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

Description	Amount
Equipment Rentals	3,844,879
Facility Rentals	24,468,753
Total	28,313,632

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

Description	Amount
Alabama Franchise Tax	603,196
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	27,960
Employment Taxes	18,671,157
Gross Receipts Tax	16,568
Other State Taxes	4,693,126
Personal Property Tax	1,405,898
Real Estate Taxes	5,822,709
Subtotal	31,240,614
State income tax expense	566,549
Subtotal	566,549
Total	31,807,163

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

Description	Amount
Interest Expense On Deposits	65,025,305
Interest on Fed Funds Purchased	313,124
Interest On Notes Payable	7,450,778
Total	72,789,207

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

Description	Amount
Section 481 (A) Adjustments	11,987,958
Non Deductible Core Deposit Premium	521,139
Accounting and Exam Fees	4,549,948
Amortization of Software	4,216,707

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Amortization of Start-up Expenditures (Sec.195)	2,249
Building and Auto Insurance	13,367
Business Development Expense	3,833,036
Consulting Fees	3,583,059
Core Deposit Premium- Deductible	877,392
Cost Allocation	1,063,198
Credit Fees	560,184
Deposit Account Fee Expense	955,099
Directors' Fees	2,381,301
DP Operating Expenses	34,061,149
DP Operating Expenses- I/C	1,835,938
Express & Freight	4,008,494
FDIC Insurance	30,757,754
Insurance And Bonds	6,214,796
Investment Expense	17,160
Leased Auto Inclusion	(161)
Legal Fees	27,955,466
Loan Origination Overhead	18,213,471
Management Fees	(5,014,020)
Meals and Entertainment- deductible portion	614,443
Other Expenses	15,686,701
Over and Short	126,596
Postage & Freight	4,136,411
Profit and Loss	3,776,033
Repo and Recovery	4,090,924
Safekeeping	125,218
Small Equipment	215,353
Stationery & Printing	3,003,475
Subscriptions & Dues	3,667,356
Telephone & Communication	12,145,274
Training & Education	2,120,898
Travel & Lodging	3,374,194
Utilities	7,338,332
VISA Lawsuit Settlement Expense	1,591,846
Total	214,607,738

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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		1,263,282
Total			1,263,282

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' EIN or 'FOREIGN'	Country of Organization	Percentage Owned in Voting Stock
1	Calliar Forest LP	[redacted]	US	99.9800000%
2	Synovus Calliar Forest LLC		US	99.9900000%
3	Union Mill Apartments Ltd		US	99.9900000%
4	Synovus Union Mill LLC		US	99.9900000%
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	CBIT 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	CBIT Housing Fund Investor LLC		US	99.9900000%
12	Berger-Phillips Bldg Inc		US	99.9900000%
13	Orchid LLC		US	40.0000000%
14	Sterling Place LLC		US	50.0000000%
15	Azalea Park Partners LP CO Franklin Capital Corp		US	49.9900000%
16	Main Gervais LLC		US	25.0000000%
17	West End Redevelopment Partnership LP		US	20.0000000%
18	Pine Cone Apartments		US	99.0000000%
19	Tuscaloosa Riverfront Development LLC		US	30.0000000%
20	Synovus South Hall Apartments LLC		US	99.9900000%
21	Baker Village Apartments LP		US	99.9900000%
22	Ashton Avalon LP		US	99.9900000%
23	Synovus Special Limited Partner LLC		US	100.0000000%
24	New Northgate Village Development Company LP		US	99.0000000%
25	FCB Heritage 1901 Redevelopment LLC		US	100.0000000%
26	Synovus Berger Phillips LLC		US	99.9900000%
27	CBIT Special Limited Partner LLC		US	100.0000000%
28	Synovus Lofts of Greenville LLC		US	100.0000000%

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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	69,666,005	63,785,698
Deferred Tax Assets- Current	30,913,717	27,255,975
Miscellaneous Receivables	55,836,156	46,973,359
Prepaid Assets	41,158,019	7,804,614
Prepaid Insurance	7,992,635	6,045,742
Prepaid Insurance- VEBA	10,702,225	10,876,090
Total	216,268,757	162,741,478

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

Description	Beginning Amount	Ending Amount
Federal Funds Sold	3,863,059,906	5,026,256,967
Investment In Subsidiaries	0	2,977,486
Mortgage Backed Security Investments	2,627,574,200	3,015,016,291
Other Investments	68,810,998	82,121,665
Total	6,559,445,104	8,126,372,409

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

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	263,191,456	271,015,895
Investment in Subsidiaries	510,039,607	124,249,208
Transfer of Assets	(806,272)	(806,273)
Customer Liability for Bank Accept	1,644,507	1,545,178
Deferred Tax Assets- Non Current	642,627,043	562,169,612
Dividend Receivables	17,932,605	0
Miscellaneous Assets	60,920,474	38,296,075
Other Real Estate Owned	116,596,017	95,314,727
Total	1,612,145,437	1,091,784,422

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	4,894,638,102	6,380,458,377

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Total	4,894,638,102	6,380,458,377

Statement: 13

Form 1120, Page 5, Schedule L, Line 18, Other current liabilities

Description	Beginning Amount	Ending Amount
Accrued 401(K)	0	297,581
Accrued Bonuses	4,956,140	6,836,228
Accrued Interest Expense	12,736,187	10,926,767
Accrued Money Purchase	1,668,584	0
FAS106	3,581,113	2,323,618
Miscellaneous Account Payables	17,955,960	10,675,178
Other Accrued Expense	61,730,219	72,845,386
Reserve for Federal Taxes	5,168,909	4,665,369
Reserve for State Taxes	418,708	164,334
Tax Payable- Payroll	(231)	369
Tax Payable- Property	113,284	670,454
Tax Payable- Sales	0	135
Total	108,328,873	109,405,419

Statement: 14

Form 1120, Page 5, Schedule L, Line 21, Other liabilities

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	4,835,635	0
Other Liabilities	67,176,414	53,904,050
Reserve for Federal Taxes- Deferred	(1)	(1)
Total	72,012,048	53,904,049

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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	24,016,051
SFAS 91 UNEARNED FEES	8,238,238
CREDIT LIFE INSURANCE	(1,708)
IMPAIRMENT LOSSES ON INVESTMENT SECURITIES	(636,267)
WRITE UP/WRITE DOWN OF INVESTMENT	871,750
CAPITALIZED LEASE INCOME	276,639
INCOME FROM MATURED SECURITIES	4,518
MISCELLANEOUS INCOME	458,148
Security Gain / Loss on Transaction	(6,358)
TREASURY NOTE ACCRETION	15,969
Total	33,236,980

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	(592,841)
ACCRUED BONUS	1,880,088
AMORTIZATION OF PURCHASE ACCOUNTING ADJU	1,404,834
NONDEDUCTIBLE CLUB DUES	30,363
DEFERRED CONTRIBUTIONS	(57,000)
DEFERRED COMPENSATION - EMPLOYEE	(1,275,262)
DEFERRED EXPENSES	(3,666,122)
PREFERENCE INTEREST	61,243
FIXED ASSET VALUATION	64,909
LEASED AUTO INCLUSION	161
LEASEHOLD RENTAL	2,753,773
Litigation Loss Contengency Settlement	10,000,000
LOAN LOSS RESERVE	(64,845,415)
LOBBYING EXPENSES	136,425
BUSINESS GIFTS OVER $25	30,518
LIFE INSURANCE PREMIUMS	(220,456)
NON-DEDUCTIBLE COMPANY AIRPLANE TRAVEL COST	46,383
MISCELLANEOUS NON-DEDUCTIBLE EXPENSE	5,940
OREO CHARGE-OFFS	(16,103,210)
PREPAID EXPENSES	1,946,893
RSA AWARD EXPENSE	(5,552,767)
SALARY STOCK	17,391
SELF-INSURED SALARY CONTINUATION COVERAGE	(34,403)
SELF-INSURED WORKERS COMPENSATION	(763)

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	1,990,298
STOCK OPTION EXP.	349,269
COMPUTER SOFTWARE DEVELOPMENT	293,918
PENSION PLAN	(1,864,313)
EXCESS PENSION PLAN	696,300
TARP DISALLOWED SALARY	162,268
TAX PENALTIES & REGULATORY FINES	(72,341,578)
Total	

Form 1120, Page 5, Schedule M-1, Line 7, Income on books, not taxable on return-Other — **Statement: 17**

Description	Amount
CORPORATE DIVIDEND	381,097
CASH SURRENDER VALUE INSURANCE INCOME	8,377,535
LIFE INSURANCE DEATH BENEFIT	52,753
Total	8,811,385

Form 1120, Page 5, Schedule M-1, Line 8, Expense deducted on return, not on books-Other — **Statement: 18**

Description	Amount
Section 481 (A) Adjustments	11,987,958
AMORT OF START UP COST (SEC. 195)	2,249
GAIN/(LOSS) ON SALE OF FIXED ASSETS	(714,809)
PARTNERSHIP INCOME / (LOSS)	813,802
STATE INCOME TAX EXPENSE	(18,666,926)
VEBA	(4,078,328)
Total	(10,656,054)

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 19**

Description	Amount
Earnings in Subsidiaries	19,638,012
Total	19,638,012

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings — **Statement: 20**

Description	Amount

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Prior Period Adjustment & Rounding	(3)
Total	(3)

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Statement: 21

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) (SB) (S/L) Convention (HY) (MQ) (MQ) (S/L) (PBR)	Depreciation Deduction	Elected Sec 179 Cost
1	2002 Chevr	09/04/2002	100.00000000	39,216	31,536	5.0	200 DB-HY	1,775	
2	2004 Buick	08/09/2004	100.00000000	21,786	21,746	5.0	200 DB-HY	1,126	
3	2004 GMC K	11/24/2004	100.00000000	27,560	16,954	5.0	200 DB-HY	500	
4	2005 Chevr	01/03/2005	100.00000000	28,758	28,758	5.0	200 DB-HY	1,675	
5	2005 Chevr	03/01/2005	100.00000000	31,916	31,916	5.0	200 DB-HY	1,675	
6	2005 Chevr	05/09/2005	100.00000000	24,305	24,305	5.0	200 DB-HY	1,675	
7	2005 Chevy	07/10/2006	100.00000000	18,725	18,725	5.0	200 DB-HY	1,015	
8	2005 Chevy	05/04/2005	100.00000000	19,163	19,163	5.0	200 DB-HY	270	
9	2005 Ford	10/04/2005	100.00000000	19,827	19,827	5.0	200 DB-HY	941	
10	2005 Ford	10/04/2005	100.00000000	19,827	19,827	5.0	200 DB-HY	941	
11	2005 Mazda	01/26/2005	100.00000000	19,938	19,939	5.0	200 DB-HY	1,053	
12	2005 Nissan	09/16/2006	100.00000000	22,573	22,573	5.0	200 DB-HY	1,775	
13	2006 Chev	02/16/2006	100.00000000	18,490	18,490	5.0	200 DB-HY	799	
14	20065 Chevr	09/15/2006	100.00000000	19,789	19,789	5.0	200 DB-HY	1,775	
15	2006 Chevy	06/01/2006	100.00000000	18,286	18,286	5.0	200 DB-HY	496	
16	2006 GMC K	10/18/2006	100.00000000	31,799	31,799	5.0	200 DB-HY	1,775	
17	2006 Jeep	10/13/2009	100.00000000	6,811	6,811	5.0	200 DB-HY	703	
18	2006 Pont	04/13/2006	100.00000000	22,424	22,424	5.0	200 DB-HY	1,775	
19	2006 Pont	12/21/2006	100.00000000	20,069	20,069	5.0	200 DB-HY	1,775	
20	2007 Chevr	08/29/2007	100.00000000	24,684	24,684	5.0	200 DB-HY	1,775	
21	2007 Chevr	09/19/2007	100.00000000	22,186	22,186	5.0	200 DB-HY	1,662	
22	2007 Chevr	12/13/2007	100.00000000	17,797	17,797	5.0	200 DB-HY	1,775	
23	2007 Chevr	11/22/2006	100.00000000	31,188	31,188	5.0	200 DB-HY	1,775	
24	2007 Chevr	12/13/2006	100.00000000	16,133	16,133	5.0	200 DB-HY	706	
25	2007 Chevy	09/12/2007	100.00000000	16,922	16,922	5.0	200 DB-HY	1,775	
26	2007 Chevy	01/29/2007	100.00000000	22,495	22,495	5.0	200 DB-HY	1,775	
27	2007 Chevy	07/09/2007	100.00000000	22,617	22,617	5.0	200 DB-HY	1,330	
28	2007 Chevy	01/29/2007	100.00000000	17,449	17,449	5.0	200 DB-HY	1,293	
29	2007 Tatot	05/15/2008	100.00000000	15,451	15,451	5.0	200 DB-HY	1,685	
30	2007 Toyot	01/01/2009	100.00000000	14,630	14,630	5.0	200 DB-HY	1,775	
31	2008 Acura	09/24/2008	100.00000000	39,075	39,075	5.0	200 DB-HY	1,775	
32	2008 Chevr	09/01/2010	100.00000000	24,725	24,725	5.0	200 DB-HY	1,775	
33	2008 Chevr	04/09/2008	100.00000000	27,065	27,065	5.0	200 DB-HY	1,775	
34	2008 Chevy	12/18/2008	100.00000000	23,410	23,410	5.0	200 DB-HY	1,775	
35	2008 GMC A	02/25/2008	100.00000000	36,845	36,845	5.0	200 DB-HY	1,775	
36	2008 GMC C	08/06/2008	100.00000000	18,829	18,829	5.0	200 DB-HY	1,775	
37	2008 Honda	03/16/2009	100.00000000	18,521	18,521	5.0	200 DB-HY	1,775	
38	2008 Nissan	03/10/2009	100.00000000	19,659	19,659	5.0	200 DB-HY	1,775	
39	2009 Chevr	12/01/2009	100.00000000	17,707	17,707	5.0	200 DB-HY	1,775	
40	2009 Hyund	02/02/2009	100.00000000	16,999	16,999	5.0	200 DB-HY	1,775	
41	2010 Chevy	10/01/2010	100.00000000	26,125	26,125	5.0	200 DB-HY	1,775	
42	2010 Ford	08/27/2009	100.00000000	35,921	35,921	5.0	200 DB-HY	1,775	
43	2010 Ford	07/01/2010	100.00000000	22,749	22,749	5.0	200 DB-HY	1,775	
44	2010 GMC C	02/01/2010	100.00000000	20,608	20,608	5.0	200 DB-HY	273	
45	2011 Utili	09/02/2010	100.00000000	2,376	2,376	5.0	200 DB-HY	5,000	
46	2012 Sierr	09/04/2012	100.00000000	23,926	23,926	5.0	200 DB-HY	3,160	
47	2013 Chevr	08/01/2013	100.00000000	49,878	49,878	5.0	200 DB-HY	3,160	
48	2013 Ford	06/01/2013	100.00000000	21,571	21,571	5.0	200 DB-HY	3,160	
49	2013 Ford	06/01/2013	100.00000000	23,269	23,269	5.0	200 DB-HY	3,160	
50	2013 Nissa	06/01/2013	100.00000000	25,421	25,421	5.0	200 DB-HY	314	
51	Bee Stock	05/30/2008	100.00000000	9,457	9,457	5.0	200 DB-HY	1,675	
52	Ford 500 V	10/03/2005	100.00000000	23,884	23,884	5.0	200 DB-HY	2,950	
53	Nissan Tru	04/14/2011	100.00000000	20,000	20,000	5.0	200 DB-HY	259	
54	Sale off V	08/19/2008	100.00000000	4,500	4,500	5.0	200 DB-HY	1,675	
55	2004 Chev	04/01/2004	100.00000000	34,489	23,878	5.0	200 DB-HY	91,322	
Total				1,753,428	1,225,248				

Statement: 22

Form 4797, Page 1, Part I, Line 2, Trade or business property sale or exchange held more than 1 yr

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
1	Various Assets	Various	Various	6,299,466	1,756,361	7,775,041	(1,719,256)

Synovus Bank

Tax Year 2013

EIN [redacted]

9/12/2014 8:53:09 AM

Continuation Of Statement Form 4797, Page 1, Part I, Line 2, Trade or business property sale or exchange held more than 1 yr

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
2	From Sch K-1 CRP II	Various	Various				194,531
3	From Sch K-1 CRA FS	Various	Various				19,825
4	From Sch K-1 PT GA F	Various	Various				3
5	From Sch K-1 HBSC Pr	Various	Various				(3)
Total				4,299,484	1,756,361	7,775,001	(1,504,980)

Statement: 23

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		3,582,685	5,432,247	(1,849,562)
2	Various Losses	Various	Various	3,779,989			3,779,989
3	Security Gain	Various	Various	498,079,835		494,257,557	3,822,268
4	Security Loss	Various	Various	188,553,396		189,430,980	(877,584)
5	ORE Loss	Various	Various	86,595,681		127,043,995	(40,448,314)
6	Loss Loss	Various	Various	113,128,281		113,129,758	(1,477)
Total				800,137,172	3,582,685	839,294,537	(35,574,680)

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 2013. 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 previously filed 2011 and 2012 Amended Forms SC 1101B, $2,577,773 and $77,300,984 was deducted leaving $311,172,233 available for 2013. $19,840,672, of this remaining balance carrying into 2013, is utilized in the enclosed Amended 2013 Form SC 1101B leaving $291,331,561 to carry into 2014.**

Synovus files this 2013 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 2013, utilization of such losses results in a claim for **refund in the amount of $446,415.**

Analysis and Supporting Authorities

The South Carolina Bank Tax is imposed on "entire net in
11-20. Both the federal government as well as most states impos
virtually every case the tax base takes into account a deduction
years. *See, e.g.*, 30 Del. Code § 1903; N.Y. Tax Law § 1503;
nothing in the South Carolina Code that expresses a departure
detailed below, the South Carolina statutes support the proposit
forward and deducted against entire net income for purposes of th

Filing Copy

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.

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[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.

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

BUSINESS Batch Cover Sheet

C-311
(Rev. 06/12/08)
6263

Batch Source	Batch Type	Priority	Recd Date
KEYENTRY	NON TAX ZERO	NORMAL	12/02/2015

DLN Count: 1

Batch #	Batch Date	Secondary Document?
430118	12/03/2015	NO

Beginning DLN: [redacted]

Ending DLN: [redacted]

PN

Trans Code:	PN	Form ID:	3089 SC1101B (Form Name)
Reason Code:	18	Program Code:	
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: REFUND

Batch Routing:

Attention:

Missing DLN's:

complete 1/5/16 JM

Created By:	Date/Time:	Entered By:	Verified By:
MICHELLE ELLISOR	12/02/2015 4:22PM		

62631015

SC 1248

SYNOVUS FINANCIAL CORP
TAX DEPARTMENT
1111 BAY AVENUE
SYNOVUS CENTER, 2ND FLOOR
COLUMBUS, GA 31901



1006

29214

U.S. POSTAGE
PAID
COLUMBUS, G
31901
JUL 21 1
AMOUNT
$12.
R2305E125676

SC 12496

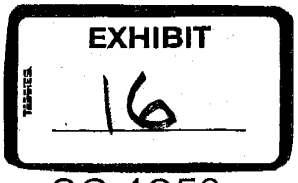
1678

RETURN RECEIPT
REQUESTED

South Carolina Department of Revenue
Corporation Return
Columbia, SC 29214-0100

2013 – 2nd Amended Form SC 1101B – Synovus

(signed 07-28-15)



SC 1250

#20814

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. 4/30/13)
3089

SC FILE # 20080758 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2013
FEIN [redacted]
NAME Synovus Bank
MAILING ADDRESS 1111 Bay Avenue Suite 200
CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period

☐ Check here if you filed a federal or state extension.
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 31901
Audit Contact Telephone Number
James Buchs (706) 644-3121

Check if ☐ Initial Return ☒ Amended Return

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 Su Columbus GA 31901
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. 239,900,944
S Corporations, see General Information in Instructions.		
2. Net Adjustment from line 19, Schedule A and B 64004196		2. -239,900,944
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 ▶		4. 0
* Line 4 Must Be Completed By All Taxpayers.		
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 465,000 (c) Paid with Tentative Return 0		8. 465,000
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) 465,000 To be applied as follows: 14-0101		
(a) Estimated tax ▶ 18,585	(b) REFUNDED ▶	446,415

For Office Use Only

AUG 14 2015

Make check payable to: South Carolina Department of Revenue. Include Business Name, FEIN and SC File #.

30891022

F 09/16/2013

SC 1251

Synovus Bank

AMENDED

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.	4,056,960	
2.		2.		
3.		3.		
4.	Other Items (attach schedule) See Stmt 1	4.	8,811,385	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	3,691,132	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2 Other Items		-10,656,054	9. 5,903,423

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

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

10.	Excess of capital losses over capital gains	10.	1,388,395	
11.	Other income subject to tax not on books this year See Stmt 3	11.	33,236,980	
12.	SC Bank Net Operating Loss Carryover Deduction (See Attachment 1)	12.	173,402,129	
13.		13.		

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

14.	Federal Income Tax	14.	100,736,278	
15.	Depreciation	15.	8,724,919	
16.		16.		
17.	Travel and entertainment	17.	637,397	
18.	Total Deductions (add lines 10 through 17) See Stmt 4 Other Items		-72,321,731	18. 245,804,367
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B			19. -239,900,944

Please Sign Here

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

Mark S Robinson
Signature of officer

Group Exec & Tax Officer
Officer's title

Mark S. Robinson
Officer's printed name

7/28/2015
Date

(706) 649-2360
Telephone Number

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 ☐

Preparer's Printed Name: KPMG LLP

Paid Preparer's Use Only

Preparer's signature: Blair McCall
Date: 07/08/2015
Check if self-employed ☐
Preparer's Telephone Number: (713) 319-2276

Firm's name (or yours if self-employed) and address: KPMG LLP, 811 Main St STE 400 Houston TX
PTIN or FEIN: [redacted]
ZIP Code: 77002

30892020

1120 F08/15/2013

Synovus Bank (FEIN [redacted])
2013 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	239,900,944	0	239,900,944
2	Net Adjustments from Line 19, Schedule A and B	(66,498,815)	0	(66,498,815)
3	Total Net Income as Reconciled	173,402,129	0	173,402,129
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)	173,402,129	0	173,402,129
6	Multiply amount on Line 5 by the ratio from Schedule E and enter results	19,840,672	0	19,840,672
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	(19,840,672)	(19,840,672)
9	Total SC Net Income (Line 6 plus Line 7 and Line 8)	19,840,672	(19,840,672)	(0)

SC1101 B

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	122,542,549	1,070,988,788	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	122,542,549	1,070,988,788	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			11.4420%

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2013 - **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 in 2013 1st Amendment	(19,840,672)	0	(19,840,672)
	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
Yr 2013	Generated	0	0	0
	Utilized	0	0	0
		291,331,561	85,958,292	183,779,288

* - 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. 8/21/13)
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	1,230,729				1,230,729
6. Textiles Rehabilitation	023	3,050,665				3,050,665
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
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.						
2.						
3.						
4.						
5.						
6.						
7. Total Corporate License Fee Credits (See Instructions)						

DESCRIPTIONS CONTINUED ON THE FOLLOWING PAGES

33701038

1120 F 10/09/2013

SC-1256

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 13

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 1257

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 13

SSN or FEIN [redacted]

Name As Shown On Tax Return
SYNOVUS BANK

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.

33861022

SC 1238

Synovus Bank

Form SC 1101 B - South Carolina Tax Credit Carryforward Calculation

As of YE: 12/31/2013 - 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)
	Expired Unused in 2013	(1,046,561)	(680,670)	(365,891)	(1,046,561)
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	-	-	-
Yr 2013	Generated	0	-	-	-
	Utilized	0	-	-	-
		3,234,833	2,369,995	864,838	3,234,833

Synovus Bank

Tax Year 2013

EIN [redacted]

2/19/2015 3:06:04 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	8,377,535
2	Corporate Dividend	381,097
3	Life Insurance Death Benefit	52,753
Total		8,811,385

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	(18,666,926)
2	Partnership Income	813,802
3	Gain/(Loss) on Sale of Fixed Assets	(714,809)
4	VEBA	(4,078,328)
5	Amortization of Start Up Exp (Sec. 195)	2,249
6	Section 481 (A) Adjustment	11,987,958
Total		(10,656,054)

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	(636,267)
2	SFAS 91 Unearned Fees	8,238,238
3	Credit Life Insurance	(1,708)
4	Treasury Note Accretion	15,969
5	Capitalized Lease Income	276,639
6	Write Up/Write Down of Investment	871,750
7	Accrued Interest on Loans	24,016,051
8	Income from Matured Securities	4,518
9	Miscellaneous Income	458,148
10	Security Gain / Loss on Transaction	(6,358)
Total		33,236,980

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	5,940
2	Preference Interest	61,243
3	Prepaid Expenses	1,946,893
4	RSA Award Expense	(5,552,767)
5	Stock Option Expense	1,990,298
6	Business Gifts Over $25	30,518
7	Deferred Compensation-Employee	(1,275,262)
8	Tax Penalties & Regulatory Fines	162,268
9	Deferred Expenses	(3,666,122)
10	Excess Pension Plan Adjustment	(1,864,313)
11	Self-Insured Salary Continuation Coverag	(34,403)
12	Loan Loss Reserve Adjustment	(64,845,415)
13	Lobbying Expenses	136,425
14	Leasehold Rental	2,753,773

Synovus Bank

Tax Year 2013

EIN [redacted]

2/19/2015 3:06:04 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	293,918
16	OREO Charge-offs	(16,103,210)
17	Post-Retirement Benefits - SFAS 106	(592,841)
18	Accrued Bonus	1,880,088
19	Self-Insured Workers Comp	(763)
20	Amortization of Purchase Accounting Adj	1,404,834
21	TARP Disallowed Salary	696,300
22	Nondeductible Club Dues	30,363
23	Leased Auto Inclusion	161
24	Fixed Asset Valuation	64,909
25	Life Insurance Premiums	(220,456)
26	Deferred Contributions	(57,000)
27	Salary Stock	17,391
28	Computer Software Development	349,269
29	Non Ded Company Airplane travel cost	46,383
30	Litigation Loss Contengency Settlement	10,000,000
31	EE Credits	19,847
Total		(72,321,731)

AS FILED 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. 4/30/13)
3089

SC FILE # 20080758 - 2

ACCORDING TO OR MEASURED BY ENTIRE NET INCOME
FOR THE PERIOD ENDING 12 / 31 / 2013

FEIN [redacted]

NAME Synovus Bank

MAILING ADDRESS 1111 Bay Avenue Suite 200

CITY Columbus STATE GA ZIP CODE 31901

Change of ☐ Address ☐ Accounting Period

☐ Check here if you filed a federal or state extension.
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 31901

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

Check if ☐ Initial Return ☐ Amended Return

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 Su Columbus GA 31901

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.	239,900,944
S Corporations, see General Information in Instructions.		
2. Net Adjustment from line 19, Schedule A and B	2.	-66,498,815
3. Total Net Income As Reconciled (line 1 plus or minus line 2)	3.	173,402,129
4. If Multi-state Bank, enter amount from line 6 Schedule S; otherwise enter amount from line 3	4.	19,840,672
* Line 4 Must Be Completed By All Taxpayers		
5. Tax (multiply line 4 by .045 (4.5%)	5.	892,830
6. Non Refundable Credits Taken This year from SC 1120-TC	6.	446,415
7. Balance of Tax (line 5 less line 6)	7.	446,415
8. Payments: (a) Tax Withheld (Attach 1099, I-290S, and/or W-2S) 0 (b) Paid by Declaration 465,000 (c) Paid with Tentative Return	8.	465,000
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 14-0101	11.	NONE
12. Overpayment (line 8 less line 7) 18,585 To be applied as follows: (a) Estimated tax 18,585 (b) REFUNDED		NONE

For Office Use Only

DO NOT PROCESS

Make check payable to: South Carolina Department of Revenue. Include Business Name, FEIN and SC File #.

30891022

F 09/18/2013

SC 1262

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.	4,056,960	
2.		2.		
3.		3.		
4.	Other items (attach schedule) See Stmt 1	4.	8,811,385	

Deductions on the federal return but not charged against book income

5.	Federal net operating loss deduction	5.		
6.	Depreciation	6.	3,691,132	
7.		7.		
8.		8.		
9.	Total Additions (add lines 1 through 8) See Stmt 2	Other items	-10,656,054	9. 5,903,423

DEDUCTIONS FROM FEDERAL TAXABLE INCOME

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

10.	Excess of capital losses over capital gains	10.	1,388,395	
11.	Other income subject to tax not on books this year See Stmt 3	11.	33,236,980	
12.		12.		
13.		13.		

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

14.	Federal Income Tax	14.	100,736,278	
15.	Depreciation	15.	8,724,919	
16.		16.		
17.	Travel and entertainment	17.	637,397	
18.	Total Deductions (add lines 10 through 17) See Stmt 4	Other items	-72,321,731	18. 72,402,238
19.	Net Adjustment (line 9 less line 18) Also enter on line 2, Page 1, SC1101 B			19. -66,498,815

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

James R. Buchs
Signature of officer

James R Buchs
Officer's printed name

VP Director of Tax
Officer's title

9/15/2014
Date

Telephone Number

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 ☐

Preparer's Printed Name

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's Telephone Number
Firm's name (or yours if self-employed) and address			PTIN or FEIN
			ZIP Code

SC1101 B

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				

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.	173,402,129
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.	173,402,129
4. Multiply amount on line 3 by the ratio from Schedule E and enter result here	4.	19,840,672
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.	19,840,672

SCHEDULE E COMPUTATION OF GROSS RECEIPTS RATIO

	1. In SC	2. Total Everywhere	3. Ratio
1. Total Gross Receipts	122,542,549	1,070,988,788	
2. Less: Exclusion	< >	< >	
3. Gross Receipts (for ratio)	122,542,549	1,070,988,788	
4. Ratio of Gross Receipts (line 3, Col. 1 ÷ line 3, Col. 2)			11.4420%

1120

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CORPORATE TAX CREDITS

SC1120-TC
(Rev. 8/21/13)
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. Textiles Rehabilitation	5. 023	1,561,456		446,415		1,115,041
6.	6.					
7.	7.					
8.	8.					
9.	9.					
10.	10.					
11.	11.					
12.	12.					
13.	13.					
14.	14.					
15.	15.					
16. Total of Lines 1-15		1,561,456		446,415		1,115,041

**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

Synovus Bank

Tax Year 2013

EIN [redacted]

9/15/2014 1:53:53 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	8,377,535
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9	Miscellaneous Income	458,148
10	Security Gain / Loss on Transaction	(6,358)
Total		33,236,980

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

Row ID	Description	Amount
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4	RSA Award Expense	(5,552,767)
5	Stock Option Expense	1,990,298
6	Business Gifts Over $25	30,518
7	Deferred Compensation-Employee	(1,275,262)
8	Tax Penalties & Regulatory Fines	162,268
9	Deferred Expenses	(3,666,122)
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11	Self-Insured Salary Continuation Coverag	(34,403)
12	Loan Loss Reserve Adjustment	(64,845,415)
13	Lobbying Expenses	136,425
14	Leasehold Rental	2,753,773

Synovus Bank

Tax Year 2013

EIN [redacted]

9/15/2014 1:53:53 PM

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

Row ID	Description	Amount
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16	OREO Charge-offs	(16,103,210)
17	Post-Retirement Benefits - SFAS 106	(592,841)
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26	Deferred Contributions	(57,000)
27	Salary Stock	17,391
28	Computer Software Development	349,269
29	Non Ded Company Airplane travel cost	46,383
30	Litigation Loss Contengency Settlement	10,000,000
31	EE Credits	19,847
Total		(72,321,731)

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 13

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. $ 1,561,456
5. Add lines 3 and 4 ..... 5. $ 1,561,456
6. Enter your current year tax liability ..... 6. $ 892,830
7. Current year credit limit. Multiply line 6 by 50% (.50) ..... 7. $ 446,415
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. $ 446,415
9. Subtract line 8 from line 5. Unused credit may be carried forward for 5 years ..... 9. $ 1,115,041

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.

338611022

SC 1268

SYNOVUS BANK
Form SC 1101 B - South Carolina NOL Carry Forward Calculation
As of YE: 12/31/2013
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
Yr 2013	Generated	0	0	0
	Utilized	0	0	0
Carryover to 2014		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: 12/31/2013

		Synovus Bank	50% Textile Rehab	100% Historic Structure	Total
Yr 2008	Generated	1,354,624	988,733	365,891	1,354,624
	Used on 2011 Form SC1120-TC	(116,000)	(58,000)	(58,000)	(116,000)
	Used on 2012 Form SC1120-TC	(1,238,624)	(930,733)	(307,891)	(1,238,624)
Yr 2009	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Form SC1120-TC	(1,174,429)	(808,539)	(365,890)	(1,174,429)
Yr 2010	Generated	1,354,623	988,733	365,890	1,354,623
	Used on 2012 Form SC1120-TC	(365,890)	-	(365,890)	(365,890)
	Used on 2013 Form SC1120-TC	(446,415)	(446,415)	-	(446,415)
Yr 2011	Generated	525,587	392,529	133,058	525,587
	Utilized	(133,058)	-	(133,058)	(133,058)
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
Yr 2012	Generated	0	-	-	-
	Utilized	0	-	-	-
		1,115,041	1,115,041	-	1,115,041

Form **7004** (Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ File a separate application for each return.

▶ Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

OMB No. 1545-0233

Name

Synovus Financial Corp

Identifying number

[redacted]

Print or Type

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

1111 Bay Avenue Suite 200

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).

Columbus GA 31901

E-FILED

Note. *File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.*

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below) 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ▶ ☒

If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ▶ ☐

5a The application is for calendar year 2013, or tax year beginning _____, and ending _____

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (see instructions-attach explanation)

6 Tentative total tax	6	2,250,000
7 Total payments and credits (see instructions)	7	2,400,100
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	NONE

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

JXB F (13) 12/05/2012

Form **7004** (Rev. 12-2012)

SC-1271

Synovus Financial Corp

[redacted]

Form 7004 - Affiliated Group Members

Name and address of each member of the affiliated group			Employer identification number
Athena Service Corporation 1111 Bay Avenue Suite 200 Columbus	GA	31901	
BNG Beltline LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
BOP Investment Company Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
BOP Properties Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Broadway Asset Management Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Dadeville Asset Management LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
ELIMINATION COMPANY 1111 Bay Avenue Suite 200 Columbus	GA	31901	
EO Holdings LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Fernandina Holdings LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
GLOBALT Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Bank 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Equity Investments Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Mortgage Corp 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus SP Holdings LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Securities Inc 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Title II LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Title LLC 1111 Bay Avenue Suite 200 Columbus	GA	31901	
Synovus Trust Company NA 1111 Bay Avenue Suite 200 Columbus	GA	31901	

F 01/03/06

SC 1272

Synovus Financial Corp [redacted]

Form 7004 - Affiliated Group Members

Name and address of each member of the affiliated group	Employer identification number
The Summerton Inn Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	[redacted]
UOS Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	
VOS Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	
WL Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	

F 01/03/06

SC 1273

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

U.S. Corporation Income Tax Return

For calendar year 2013 or tax year beginning _____, ending _____

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

OMB No. 1545-0123

2013

A Check if:		B Employer identification number
1a Consolidated return (attach Form 851) ☐	Name	[redacted]
b Life/nonlife consolidated return ☐	Synovus Bank	
2 Personal holding co. (attach Sch. PH) ☐	TYPE OR PRINT Number, street, and room or suite no. If a P.O. box, see instructions.	C Date incorporated
3 Personal service corp. (see instructions) ☐	1111 Bay Avenue Suite 200	12/24/1900
4 Schedule M-3 attached ☒	City or town, state, or province, country and ZIP or foreign postal code	D Total assets (see instructions)
	Columbus GA 31901	$ 30,872,492,548

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	1,809,626
	5	Interest	See Stmt 1	5	899,251,777
	6	Gross rents		6	7,979,524
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	-1,388,395
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	-36,545,417
	10	Other income (see instructions—attach statement)	See Stmt 2	10	200,229,222
	11	Total income. Add lines 3 through 10 ▶		11	1,071,336,337
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)		12	6,654,150
	13	Salaries and wages (less employment credits)		13	268,294,430
	14	Repairs and maintenance		14	27,569,893
	15	Bad debts		15	130,984,509
	16	Rents	See Stmt 3	16	28,313,632
	17	Taxes and licenses	See Stmt 4	17	31,807,163
	18	Interest	See Stmt 5	18	72,789,207
	19	Charitable contributions		19	1,165,781
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	22,749,755
	21	Depletion		21	
	22	Advertising		22	6,336,199
	23	Pension, profit-sharing, etc., plans		23	5,107,907
	24	Employee benefit programs		24	16,064,327
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Other deductions (attach statement)	See Stmt 6	26	214,607,738
	27	Total deductions. Add lines 12 through 26 ▶		27	832,442,691
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28	238,893,646
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 20)	29b 381,097	29c	381,097
	c	Add lines 29a and 29b		30	238,512,549
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)		31	
	31	Total tax (Schedule J, Part I, line 11)		32	
	32	Total payments and refundable credits (Schedule J, Part II, line 21) ▶ ☐		33	
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached		34	
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed		35	
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	Refunded ▶	36	
	36	Enter amount from line 35 you want: Credited to 2014 estimated tax ▶			

PROFORMA

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.

▶ _____ Date ▶ Group Exec-Tax
Signature of officer 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** (2013)

JXB F 12/18/2013

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)	544,424	70	381,097
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	[redacted]		381,097
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		[redacted]	
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	1,265,202		
18	Deduction for dividends paid on certain preferred stock of public utilities	[redacted]	[redacted]	
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶	1,809,626		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			381,097

F 12/18/2013 Form 1120 (2013)

SC 1275

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 (see instructions)	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	2012 overpayment credited to 2013			12
13	2013 estimated tax payments			13
14	2013 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? If "Yes," enter name and EIN of the parent corporation ▶		X
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

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 Stat 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 ▶ $ 4,056,960		
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 (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ _____		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 2013 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 (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
Assets				
1 Cash		2,118,401,857		1,125,177,338
2a Trade notes and accounts receivable	16,612,780,221		17,133,853,078	
b Less allowance for bad debts	(364,845,299)	16,247,934,922	(299,999,882)	16,833,853,196
3 Inventories				
4 U.S. government obligations		331,357,176		148,386,839
5 Tax-exempt securities (see instructions)		15,797,423		6,888,855
6 Other current assets (attach statement) See Stat		216,268,757		162,741,478
7 Loans to shareholders				
8 Mortgage and real estate loans		2,686,499,173		2,907,303,292
9 Other investments (attach statement) See Stat 10		6,559,445,104		8,126,372,409
10a Buildings and other depreciable assets	829,866,307		848,844,615	
b Less accumulated depreciation	(477,269,138)	352,597,169	(502,863,786)	345,980,829
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		124,956,895		121,267,038
13a Intangible assets (amortizable only)	47,910,118		38,341,612	
b Less accumulated amortization	(43,719,776)	4,190,342	(35,604,780)	2,736,832
14 Other assets (attach statement) See Stat 11		1,612,145,437		1,091,784,422
15 Total assets		30,269,594,255		30,872,492,548
Liabilities and Shareholders' Equity				
16 Accounts payable See Stat 12		21,465,901,783		21,108,715,504
17 Mortgages, notes, bonds payable in less than 1 year		4,894,638,102		6,380,458,377
18 Other current liabilities (attach statement) See Stat 13		108,328,873		109,405,419
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		0		0
21 Other liabilities (attach statement) See Stat 14		72,012,048		53,904,049
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		3,932,384,549		3,910,259,058
24 Retained earnings—Appropriated (attach statement)		0		0
25 Retained earnings—Unappropriated		-272,583,155		-759,161,914
26 Adjustments to shareholders' equity (attach statement)		0		0
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		30,269,594,255		30,872,492,548

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	173,783,226	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	100,736,278		Tax-exempt interest $	4,056,960
3	Excess of capital losses over capital gains			See Stat 17	8,811,385
4	Income subject to tax not recorded on books this year (itemize): See Stat 15	93,236,980			12,868,345
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 $ 8,724,919		a	Depreciation $ 3,691,132	
b	Charitable contributions $		b	Charitable contributions $	
c	Travel and entertainment $ 637,397				
	Employment credits 19,847			See Stat 18 -10,656,054	-6,964,922
	See Stat 16 -72,341,578	-62,959,415	9	Add lines 7 and 8	5,903,423
6	Add lines 1 through 5	244,797,069	10	Income (page 1, line 28)—line 6 less line 9	238,893,646

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

1	Balance at beginning of year	-272,583,155	5	Distributions: a Cash	680,000,000
2	Net income (loss) per books	173,783,226		b Stock	
3	Other increases (itemize): See Stat 19			c Property	
		19,638,012	6	Other decreases (itemize): See Stat 20	-3
4	Add lines 1, 2, and 3	-79,161,917	7	Add lines 5 and 6	679,999,997
			8	Balance at end of year (line 4 less line 7)	-759,161,914

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
2013

Name: Synovus Bank
Employer identification number: [redacted]

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

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0		0	0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	0		0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0		0	75,593

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 1a through 6 in column h	7	75,593

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

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	0		0	0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	0		0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	2,594,053	4,425,074	0	(1,463,988)

11 Enter gain from Form 4797, line 7 or 9	11	
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 8a through 14 in column h	15	(1,463,988)

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	-1,388,395
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	0
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	-1,388,395

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

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

2013

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	14,005,206
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	12,005,206
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 2012 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 2014. 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	168,756

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 2013	17	19,751,057
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 2013 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		130,492	3.0	HY	200 DB	43,497
b 5-year property		9,352,324	5.0	HY	200 DB	1,870,465
c 7-year property		5,953,461	7.0	HY	200 DB	793,145
d 10-year property		45,339	10.0	HY	200 DB	4,239
e 15-year property		202,700	15.0	HY	150 DB	10,135
f 20-year property		722,384	20.0	HY	150 DB	13,545
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	01/2013	379,612	39 yrs.	MM	S/L	3,794
				MM	S/L	

Section C—Assets Placed in Service During 2013 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	91,122
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	22,769,755
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.
DXB F 12/18/2013

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 Stat 21		%	1,253,428	1,225,248			91,122	
		%						
		%						
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		91,122	
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?	X	
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 . .		X
39 Do you treat all use of vehicles by employees as personal use?		X
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?	X	
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		X

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 2013 tax year (see instructions):					
Various Software	01/01/2013	4,192,843		3.0	932,683
43 Amortization of costs that began before your 2013 tax year				43	3,284,024
44 Total. Add amounts in column (f). See the instructions for where to report				44	4,216,707

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

2013

Attachment Sequence No. 27

Name(s) shown on return

Identifying number

Synovus Bank

1 Enter the gross proceeds from sales or exchanges reported to you for 2013 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)
See Stmt 22			4,299,464	1,756,361	7,775,081	(1,504,900)

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	401,413
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	(1,103,487)
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 23			800,137,172	3,582,685	839,294,537	(35,574,680)

11 Loss, if any, from line 7	11	1,103,487
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	132,750
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	(36,845,417)
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 12/17/2013

SC-1282

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 Land	03/01/1985	07/01/2013
B Landscaping	09/01/1997	12/13/2013
C Fence - US	09/01/1997	12/13/2013
D Carpet	07/04/1994	12/13/2013

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	43,870	1,723	2,506	2,047
21 Cost or other basis plus expense of sale	21	39,330	5,500	8,000	6,535
22 Depreciation (or depletion) allowed or allowable	22		4,518	6,572	6,535
23 Adjusted basis. Subtract line 22 from line 21	23	39,330	982	1,428	
24 Total gain. Subtract line 23 from line 20	24	4,540	741	1,078	2,047
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		118	172	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		118	172	
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		623	906	
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		125	181	409
g Add lines 26b, 26e, and 26f	26g	0	243	353	409
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	534,163
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	132,750
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	401,413

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 Misc Work	07/04/1994	12/13/2013
B Landscaping	07/04/1994	12/13/2013
C 1 Air Cond	09/01/1997	12/13/2013
D Cut out BL	10/02/1997	12/13/2013

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	8,331	1,382	3,285	609
21 Cost or other basis plus expense of sale	21	26,598	4,412	10,490	1,944
22 Depreciation (or depletion) allowed or allowable	22	26,598	4,215	10,490	1,571
23 Adjusted basis. Subtract line 22 from line 21	23		197		373
24 Total gain. Subtract line 23 from line 20	24	8,331	1,185	3,285	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		24		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		24		
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		1,161		
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	1,666	232	657	47
g Add lines 26b, 26e, and 26f	26g	1,666	256	657	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 Pressure W	05/01/2000	12/13/2013
B Carpet O	09/01/2000	12/13/2013
C Carpet Rep	01/01/2001	12/13/2013
D Seal and R	01/01/2003	12/13/2013

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	2,344	1,315	3,664	483
21 Cost or other basis plus expense of sale	21	7,485	4,200	11,700	1,541
22 Depreciation (or depletion) allowed or allowable	22	7,485	4,200	11,700	1,298
23 Adjusted basis. Subtract line 22 from line 21	23				243
24 Total gain. Subtract line 23 from line 20	24	2,344	1,315	3,664	240
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				271
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b				240
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	469	263	733	
g Add lines 26b, 26e, and 26f	26g	469	263	733	240
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 Repair Dri	11/01/2003	12/13/2013
B Landscaping	03/15/1997	12/13/2013
C Sprinkler	07/15/2004	10/13/2013
D Paint Into	07/01/2004	10/31/2013

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	624	1,826	336	2,309
21 Cost or other basis plus expense of sale	21	1,993	4,119	757	5,210
22 Depreciation (or depletion) allowed or allowable	22	1,993	4,119	757	5,210
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	624	1,826	336	2,309
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	125	365	67	462
g Add lines 26b, 26e, and 26f	26g	125	365	67	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 Drive up	05/12/2005	10/31/2013
B Furnish &	10/10/2007	10/31/2013
C Build in C	10/01/2008	10/31/2013
D Painting	10/01/2008	10/31/2013

	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	2,192	2,340	14,471	2,020
21	Cost or other basis plus expense of sale	21	4,945	5,280	32,648	4,558
22	Depreciation (or depletion) allowed or allowable	22	4,297	4,633	28,649	4,000
23	Adjusted basis. Subtract line 22 from line 21	23	648	647	3,999	558
24	Total gain. Subtract line 23 from line 20	24	1,544	1,693	10,472	1,462
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	340	107	5,329	744
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	340	107	5,329	744
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	1,204	1,586	5,143	718
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	241	317	1,029	144
g	Add lines 26b, 26e, and 26f	26g	581	424	6,358	888
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 Pave Parking	03/22/1994	06/07/2013
B Northpark	10/01/2000	06/07/2013
C Remodeling	09/30/1989	06/07/2013
D Re-Roof Br	07/15/1989	06/07/2013

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	9,837	1,849	8,035	9,060
21 Cost or other basis plus expense of sale	21	13,300	2,500	10,863	12,250
22 Depreciation (or depletion) allowed or allowable	22	13,300	2,205	8,191	9,301
23 Adjusted basis. Subtract line 22 from line 21	23		295	2,672	2,949
24 Total gain. Subtract line 23 from line 20	24	9,837	1,554	5,363	6,111
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		38		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		38		
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		1,516		
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	1,967	303	1,073	1,222
g Add lines 26b, 26e, and 26f	26g	1,967	341	1,073	1,222
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 Remodeling	02/26/1990	06/07/2013
B Shutters/G	04/26/1994	06/07/2013
C Paint Inte	02/28/2000	06/07/2013
D Carpet/Til	03/29/2000	06/07/2013

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	24,712	5,836	2,097	4,621
21 Cost or other basis plus expense of sale	21	33,411	7,890	2,835	6,247
22 Depreciation (or depletion) allowed or allowable	22	33,411	3,878	2,835	6,247
23 Adjusted basis. Subtract line 22 from line 21	23		4,012		
24 Total gain. Subtract line 23 from line 20	24	24,712	1,824	2,097	4,621
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				
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	4,942	365	419	924
g Add lines 26b, 26e, and 26f	26g	4,942	365	419	924
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 Stonework	03/30/2000	06/07/2013
B Wallpaper	06/01/2000	06/07/2013
C Built in C	09/01/2000	06/07/2013
D 12 x 12 tile	08/08/2003	06/07/2013

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	1,027	622	1,171	924
21 Cost or other basis plus expense of sale	21	1,389	841	1,583	1,250
22 Depreciation (or depletion) allowed or allowable	22	1,389	841	1,583	1,250
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	1,027	622	1,171	924
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	205	124	234	185
g Add lines 26b, 26e, and 26f	25g	205	124	234	185
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 Freckle Br	06/26/2003	06/07/2013
B Lefebure T	12/20/2004	06/07/2013
C Alarm Syst	10/31/2006	06/07/2013
D Location F	04/10/1995	06/07/2013

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	8,127	885	1,546	7,249
21 Cost or other basis plus expense of sale	21	10,989	1,197	2,090	9,801
22 Depreciation (or depletion) allowed or allowable	22	10,988	1,197	2,026	5,047
23 Adjusted basis. Subtract line 22 from line 21	23			64	4,754
24 Total gain. Subtract line 23 from line 20	24	8,127	885	1,482	2,495
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			11	523
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			11	523
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			1,471	1,972
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	1,625	177	294	394
g Add lines 26b, 26e, and 26f	26g	1,625	177	305	917
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 in At	10/08/2002	06/07/2013
B Carroll Ha	11/01/1988	06/07/2013
C SITE/UTILI	01/01/1990	02/28/2013
D New Roof	06/29/1992	02/28/2013

	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	5,105	136,397	28,649	5,492
21	Cost or other basis plus expense of sale	21	6,902	184,412	45,209	8,667
22	Depreciation (or depletion) allowed or allowable	22	2,417	143,919	33,129	5,686
23	Adjusted basis. Subtract line 22 from line 21	23	4,485	40,493	12,080	2,981
24	Total gain. Subtract line 23 from line 20	24	620	95,904	16,569	2,511
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	470			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	470			
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	150			
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	30	19,181	3,314	502
g	Add lines 26b, 26e, and 26f	26g	500	19,181	3,314	502
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 Sprinkler	02/16/1996	02/28/2013
B Constructio	03/19/1997	02/28/2013
C ATM Building	09/30/1997	02/28/2013
D Resurface	10/06/1997	02/28/2013

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	843	7,921	7,808	986
21 Cost or other basis plus expense of sale	21	1,330	12,500	12,321	1,555
22 Depreciation (or depletion) allowed or allowable	22	1,330	12,500	12,321	1,555
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	843	7,921	7,808	986
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	169	1,584	1,562	197
g Add lines 26b, 26e, and 26f	26g	169	1,584	1,562	197
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 Prep Work	02/25/2011	02/28/2013
B Landscaping	06/12/2001	01/31/2013
C Parking Lot	06/12/2001	01/31/2013
D Teller Station	06/12/2001	01/31/2013

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	1,953	6,817	11,359	7,262
21 Cost or other basis plus expense of sale	21	3,082	21,244	35,396	22,629
22 Depreciation (or depletion) allowed or allowable	22	1,152	17,481	29,126	22,629
23 Adjusted basis. Subtract line 22 from line 21	23	1,930	3,763	6,270	
24 Total gain. Subtract line 23 from line 20	24	23	3,054	5,089	7,262
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	12			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	12			
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	2	611	1,018	1,452
g Add lines 26b, 26e, and 26f	26g	14	611	1,018	1,452
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 Vault Wall	06/12/2001	01/31/2013
B Drive Up A	06/12/2001	01/31/2013
C Simplex Pu	06/12/2001	01/31/2013
D Drive Up B	06/12/2001	01/31/2013

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	7,333	5,253	297	6,563
21 Cost or other basis plus expense of sale	21	22,851	16,369	927	20,450
22 Depreciation (or depletion) allowed or allowable	22	22,851	16,369	927	20,450
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	7,333	5,253	297	6,563
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	1,467	1,051	59	1,313
g Add lines 26b, 26e, and 26f	26g	1,467	1,051	59	1,313
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)

18 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A AC 2 UN	07/08/1983	07/31/2013
B Roof	05/02/1985	07/31/2013
C Renovation	01/01/1993	07/31/2013
D Renovation	01/12/1993	07/31/2013

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	3,475	3,008	330	226
21 Cost or other basis plus expense of sale	21	9,481	8,208	900	616
22 Depreciation (or depletion) allowed or allowable	22	9,481	8,208	900	616
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	3,475	3,008	330	226
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	695	602	66	45
g Add lines 26b, 26e, and 26f	26g	695	602	66	45
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	06/21/1996	07/31/2013
B Wiring	06/21/1996	07/31/2013
C Plumbing	06/21/1996	07/31/2013
D Fascia FR	06/21/1996	07/31/2013

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	3,115	3,564	222	6,919
21 Cost or other basis plus expense of sale	21	8,498	9,725	606	18,877
22 Depreciation (or depletion) allowed or allowable	22	8,498	9,725	606	18,877
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	3,115	3,564	222	6,919
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	623	713	44	1,384
g Add lines 26b, 26e, and 26f	26g	623	713	44	1,384
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 Paving Par	06/21/1996	07/31/2013
B Painting	06/21/1996	07/31/2013
C Carpet	06/21/1996	07/31/2013
D Roofing	06/21/1996	07/31/2013

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	5,813	6,090	3,376	1,851
21 Cost or other basis plus expense of sale	21	15,859	16,616	9,210	5,050
22 Depreciation (or depletion) allowed or allowable	22	15,859	16,616	9,210	5,050
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	5,813	6,090	3,376	1,851
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	1,163	1,218	675	370
g Add lines 26b, 26e, and 26f	26g	1,163	1,218	675	370
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 (2013)

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 Cabinets	06/21/1996	07/31/2013
B Glass Door	06/21/1996	07/31/2013
C Drive In W	06/21/1996	07/31/2013
D Landscaping	06/21/1996	07/31/2013

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	2,875	1,859	4,463	5,763
21 Cost or other basis plus expense of sale	21	7,844	5,073	12,177	15,724
22 Depreciation (or depletion) allowed or allowable	22	7,844	5,073	12,177	15,724
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	2,875	1,859	4,463	5,763
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	575	372	893	1,153
g Add lines 26b, 26e, and 26f	26g	575	372	893	1,153
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		

Form 4797 (2013)

F 12/17/2013

SC 1299

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 Built In C	09/18/1997	07/31/2013
B Shubbery	11/20/1997	07/31/2013
C Painting	01/01/1998	07/31/2013
D Carpet	01/01/1998	07/31/2013

		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	250	435	354	1,314
21 Cost or other basis plus expense of sale	21	682	1,188	965	3,585
22 Depreciation (or depletion) allowed or allowable	22	682	1,188	965	3,585
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	250	435	354	1,314
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	87	71	263
g Add lines 26b, 26e, and 26f	26g	50	87	71	263
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 Heat Vent	06/06/1998	07/31/2013
B Outside BU	01/01/1999	07/31/2013
C Carpet TLL	03/12/2001	07/31/2013
D Countertop	01/26/2001	07/31/2013

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	458	376	310	237
21 Cost or other basis plus expense of sale	21	1,250	1,026	845	647
22 Depreciation (or depletion) allowed or allowable	22	1,250	1,026	845	647
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	458	376	310	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	92	75	62	47
g Add lines 26b, 26e, and 26f	26g	92	75	62	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 Drive Thru	01/01/2002	07/31/2013
B Tile COPI	07/14/2003	07/31/2013
C Wall Cover	02/14/2007	07/31/2013
D Carpet	02/14/2007	07/31/2013

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	6,497	214	823	1,980
21 Cost or other basis plus expense of sale	21	17,727	585	2,246	5,403
22 Depreciation (or depletion) allowed or allowable	22	17,727	585	1,971	4,742
23 Adjusted basis. Subtract line 22 from line 21	23			275	661
24 Total gain. Subtract line 23 from line 20	24	6,497	214	548	1,319
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	5,318	292		
b Applicable percentage multiplied by the smaller of line 24 or line 25a (see instructions)	26b	5,318	214		
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	1,179			
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e			110	264
f Section 291 amount (corporations only)	26f	236		110	264
g Add lines 26b, 26e, and 26f	26g	5,554	214		
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 (2013)

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 Old Branch	03/11/1969	07/31/2013
B Bank Building	10/31/1989	12/15/2013
C Refurbish	02/12/1990	12/15/2013
D Duct Work	09/16/1999	12/15/2013

	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	81,169	165,100	1,768	5,315
21	Cost or other basis plus expense of sale	21	221,459	485,191	5,196	15,620
22	Depreciation (or depletion) allowed or allowable	22	221,459	380,467	3,926	15,620
23	Adjusted basis. Subtract line 22 from line 21	23		104,724	1,270	
24	Total gain. Subtract line 23 from line 20	24	81,169	60,376	498	5,315
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	16,234	12,075	100	1,063
g	Add lines 26b, 26e, and 26f	26g	16,234	12,075	100	1,063
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 8	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		

Form 4797 (2013)

F 12/17/2013

Synovus Bank

Form 4797 (2013)

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 Door	05/21/2001	12/15/2013
B Paint HI	08/29/2001	12/15/2013
C ATM Rplc	10/23/2003	12/15/2013
D Concrete P	01/01/2004	12/15/2013

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	323	2,282	1,780	202
21 Cost or other basis plus expense of sale	21	950	6,706	5,231	593
22 Depreciation (or depletion) allowed or allowable	22	950	6,706	5,231	593
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	323	2,282	1,780	202
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			2,616	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			1,780	
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				40
f Section 291 amount (corporations only)	26f	65	456		40
g Add lines 26b, 26e, and 26f	26g	65	456	1,780	
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		

Form 4797 (2013)

F 12/17/2013

SC 1304

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 Entrance D	04/07/2005	12/15/2013
B Counters	11/29/2006	12/15/2013
C Furnish &	08/29/2007	12/15/2013
D Drive In C	04/21/1994	12/15/2013

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	749	742	343	6,995
21 Cost or other basis plus expense of sale	21	2,200	2,180	1,007	20,557
22 Depreciation (or depletion) allowed or allowable	22	2,200	2,180	884	20,557
23 Adjusted basis. Subtract line 22 from line 21	23			123	
24 Total gain. Subtract line 23 from line 20	24	749	742	220	6,995
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	150	148	44	1,399
g Add lines 26b, 26e, and 26f	26g	150	148	44	1,399
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		

Form **4797** (2013)

F 12/17/2013

SC 1305

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		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	26,395			
21 Cost or other basis plus expense of sale	21	480,498			
22 Depreciation (or depletion) allowed or allowable	22	472,194			
23 Adjusted basis. Subtract line 22 from line 21	23	8,304			
24 Total gain. Subtract line 23 from line 20	24	18,091			
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	472,194			
b Enter the smaller of line 24 or 25a	25b	18,091			
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			
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		

Synovus Bank

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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	24,008
Interest on Fed Funds Sold	85,148
Interest On Investment	147,275
Loans & Other Interest	828,609,782
Matured Securities	13,130
Mortgage Backed Security Interest	47,560,644
Other Agencies Int.	1,555,718
U.S. Government Interest Income	2,772,364
Total	899,251,777

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

Description	Amount
Brokerage Revenue	17,437,884
Credit Card Fees	29,958,147
Credit Card Loan Processing Revenue	6,209,532
Credit Life Fees	31
Data Processing Revenue	32,268
Data Processing Revenue- I/C	(3,141,683)
Deposit Service Charges	79,707,303
FAS 91 Loan Fees	8,238,238
Gain or Loss on Securities	(642,625)
Insurance Revenue	703,480
Investment Income	66,319
Management Fees	41,337
Miscellaneous Income	11,382,927
Mortgage Service Fees	(266,890)
Other Fees	7,952,092
Other service Charges	12,738,939
Partnership Flow-through	585,304
Repossession and Recovery	417,420
Safe Deposit Box Fees	2,215,287
Service Charges on Loans	25,615,259
Trust Service Fees	978,653
Total	200,229,222

Synovus Bank
Tax Year 2013

EIN: [redacted]
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Form 1120, Page 1, Line 16, Rent expense — Statement: 3

Description	Amount
Equipment Rentals	3,844,879
Facility Rentals	24,468,753
Total	28,313,632

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

Description	Amount
Alabama Franchise Tax	603,196
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	27,960
Employment Taxes	18,671,157
Gross Receipts Tax	16,568
Other State Taxes	4,693,126
Personal Property Tax	1,405,898
Real Estate Taxes	5,822,709
Subtotal	31,240,614
State income tax expense	566,549
Subtotal	566,549
Total	31,807,163

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

Description	Amount
Interest Expense On Deposits	65,025,305
Interest on Fed Funds Purchased	313,124
Interest On Notes Payable	7,450,778
Total	72,789,207

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

Description	Amount
Section 481 (A) Adjustments	11,987,958
Non Deductible Core Deposit Premium	521,139
Accounting and Exam Fees	4,549,948
Amortization of Software	4,216,707

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Amortization of Start-up Expenditures (Sec.195)	2,249
Building and Auto Insurance	13,367
Business Development Expense	3,833,036
Consulting Fees	3,583,059
Core Deposit Premium- Deductible	877,392
Cost Allocation	1,063,198
Credit Fees	560,184
Deposit Account Fee Expense	955,099
Directors' Fees	2,381,301
DP Operating Expenses	34,061,149
DP Operating Expenses- I/C	1,835,938
Express & Freight	4,008,494
FDIC Insurance	30,757,754
Insurance And Bonds	6,214,796
Investment Expense	17,160
Leased Auto Inclusion	(161)
Legal Fees	27,955,466
Loan Origination Overhead	18,213,471
Management Fees	(5,014,020)
Meals and Entertainment- deductible portion	614,443
Other Expenses	15,686,701
Over and Short	126,596
Postage & Freight	4,136,411
Profit and Loss	3,776,033
Repo and Recovery	4,090,924
Safekeeping	125,218
Small Equipment	215,353
Stationery & Printing	3,003,475
Subscriptions & Dues	3,667,356
Telephone & Communication	12,145,274
Training & Education	2,120,898
Travel & Lodging	3,374,194
Utilities	7,338,332
VISA Lawsuit Settlement Expense	1,591,846
Total	214,607,738

Statement: 7

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

Rev ID	Type of Dividend	Source of Dividend	Amount
1	Other Dividends		1,265,202
Total			1,265,202

Statement: 8

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

Rev 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	99.9900000%
4	Synovus Union Hill LLC			US	99.9900000%
5	Aspenwood Square Apartments LP			US	99.9900000%
6	The Points Apartments LTD			US	99.9900000%
7	Summit South Mall Apartments LTD			US	99.9900000%
8	CBST 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	99.0000000%
11	CBST Housing Fund Investor LLC			US	99.0000000%
12	Burgar-Phillips Bldg Inc			US	99.9900000%
13	Orchid LLC			US	99.9900000%
14	Sterling Place LLC			US	40.0000000%
15	Azalea Park Partners LP CO Franklin Capital Corp			US	50.0000000%
16	Main Garvais LLC			US	49.9900000%
17	West End Redevelopment Partnership LP			US	25.0000000%
18	Pine Cove Apartments			US	20.0000000%
19	Tuscaloosa Riverfront Development LLC			US	99.0000000%
20	Synovus South Mall Apartments LLC			US	20.0000000%
21	Baker Village Apartments LP			US	99.9900000%
22	Ashton Avalon LP			US	99.9900000%
23	Synovus Special Limited Partner LLC			US	99.9100000%
24	New Northgate Village Development Company LP			US	100.0000000%
25	FCB Heritage 1901 Redevelopment LLC			US	99.0000000%
26	Syrovus Burgar Phillips LLC			US	100.0000000%
27	CBST Special Limited Partner LLC			US	99.9900000%
28	Synovus Lofts of Greenville LLC			US	100.0000000%

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Synovus Bank
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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	69,666,005	63,785,698
Deferred Tax Assets- Current	30,913,717	27,255,975
Miscellaneous Receivables	55,836,156	46,973,359
Prepaid Assets	41,158,019	7,804,614
Prepaid Insurance	7,992,635	6,045,742
Prepaid Insurance- VEBA	10,702,225	10,876,090
Total	216,268,757	162,741,478

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

Description	Beginning Amount	Ending Amount
Federal Funds Sold	3,863,059,906	5,026,256,967
Investment In Subsidiaries	0	2,977,486
Mortgage Backed Security Investments	2,627,574,200	3,015,016,291
Other Investments	68,810,998	82,121,665
Total	6,559,445,104	8,126,372,409

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

Description	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	263,191,456	271,015,895
Investment in Subsidiaries	510,039,607	124,249,208
Transfer of Assets	(806,272)	(806,273)
Customer Liability for Bank Accept	1,644,507	1,545,178
Deferred Tax Assets- Non Current	642,627,043	562,169,612
Dividend Receivables	17,932,605	0
Miscellaneous Assets	60,920,474	38,296,075
Other Real Estate Owned	116,596,017	95,314,727
Total	1,612,145,437	1,091,784,422

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	4,894,638,102	6,380,458,377

Synovus Bank
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Total	4,894,638,102	6,380,458,377

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

Description	Beginning Amount	Ending Amount
Accrued 401(K)	0	297,581
Accrued Bonuses	4,956,140	6,836,228
Accrued Interest Expense	12,736,187	10,926,767
Accrued Money Purchase	1,668,584	0
FAS106	3,581,113	2,323,618
Miscellaneous Account Payables	17,955,960	10,675,178
Other Accrued Expense	61,730,219	72,845,386
Reserve for Federal Taxes	5,168,909	4,665,369
Reserve for State Taxes	418,708	164,334
Tax Payable- Payroll	(231)	369
Tax Payable- Property	113,284	670,454
Tax Payable- Sales	0	135
Total	108,328,873	109,405,419

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

Description	Beginning Amount	Ending Amount
Excess Money Purchase Contribution	4,835,635	0
Other Liabilities	67,176,414	53,904,050
Reserve for Federal Taxes- Deferred	(1)	(1)
Total	72,012,048	53,904,049

Synovus Bank
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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	24,016,051
SFAS 91 UNEARNED FEES	8,238,238
CREDIT LIFE INSURANCE	(1,708)
IMPAIRMENT LOSSES ON INVESTMENT SECURITIES	(636,267)
WRITE UP/WRITE DOWN OF INVESTMENT	871,750
CAPITALIZED LEASE INCOME	276,639
INCOME FROM MATURED SECURITIES	4,518
MISCELLANEOUS INCOME	458,148
Security Gain / Loss on Transaction	(6,358)
TREASURY NOTE ACCRETION	15,969
Total	33,236,980

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	(592,841)
ACCRUED BONUS	1,880,088
AMORTIZATION OF PURCHASE ACCOUNTING ADJU	1,404,834
NONDEDUCTIBLE CLUB DUES	30,363
DEFERRED CONTRIBUTIONS	(57,000)
DEFERRED COMPENSATION - EMPLOYEE	(1,275,262)
DEFERRED EXPENSES	(3,666,122)
PREFERENCE INTEREST	61,243
FIXED ASSET VALUATION	64,909
LEASED AUTO INCLUSION	161
LEASEHOLD RENTAL	2,753,773
Litigation Loss Contengency Settlement	10,000,000
LOAN LOSS RESERVE	(64,845,415)
LOBBYING EXPENSES	136,425
BUSINESS GIFTS OVER $25	30,518
LIFE INSURANCE PREMIUMS	(220,456)
NON-DEDUCTIBLE COMPANY AIRPLANE TRAVEL COST	46,383
MISCELLANEOUS NON-DEDUCTIBLE EXPENSE	5,940
OREO CHARGE-OFFS	(16,103,210)
PREPAID EXPENSES	1,946,893
RSA AWARD EXPENSE	(5,552,767)
SALARY STOCK	17,391
SELF-INSURED SALARY CONTINUATION COVERAGE	(34,403)
SELF-INSURED WORKERS COMPENSATION	(763)

Synovus Bank
Tax Year 2013

EIN: [redacted]

9/12/2014 8:53:01 AM

STOCK OPTION EXP.	1,990,298
COMPUTER SOFTWARE DEVELOPMENT	349,269
PENSION PLAN	293,918
EXCESS PENSION PLAN	(1,864,313)
TARP DISALLOWED SALARY	696,300
TAX PENALTIES & REGULATORY FINES	162,268
Total	(72,341,578)

Form 1120, Page 5, Schedule M-1, Line 7, Income on books, not taxable on return-Other — **Statement: 17**

Description	Amount
CORPORATE DIVIDEND	381,097
CASH SURRENDER VALUE INSURANCE INCOME	8,377,535
LIFE INSURANCE DEATH BENEFIT	52,753
Total	8,811,385

Form 1120, Page 5, Schedule M-1, Line 8, Expense deducted on return, not on books-Other — **Statement: 18**

Description	Amount
Section 481 (A) Adjustments	11,987,958
AMORT OF START UP COST (SEC. 195)	2,249
GAIN/(LOSS) ON SALE OF FIXED ASSETS	(714,809)
PARTNERSHIP INCOME / (LOSS)	813,802
STATE INCOME TAX EXPENSE	(18,666,926)
VEBA	(4,078,328)
Total	(10,656,054)

Form 1120, Page 5, Schedule M-2, Line 3, Other increases in unappropriated retained earnings — **Statement: 19**

Description	Amount
Earnings in Subsidiaries	19,638,012
Total	19,638,012

Form 1120, Page 5, Schedule M-2, Line 6, Other decreases in unappropriated retained earnings — **Statement: 20**

Description	Amount

Synovus Bank
Tax Year 2013

EIN: [redacted]
9/12/2014 8:53:01 AM

Prior Period Adjustment & Rounding	(3)
Total	(3)

Statement: 21

Form 4562, Page 2, Part V, Section A, Line 26, Listed property used more than 50%

Rev ID	Type of Property	Date Placed in Service	Business Use Percentage	Cost	Basis for Depreciation	Recovery Period	Method (200 DB) (150 DB) (SL) (S/L) (A/S) Convention (HY) (MQ) (SQ) (S/L) (9A)	Depreciation Deduction	Elected Sec 179 Cost
1	2002 Chevr	09/04/2002	100.0000000%	39,216	31,856	5.0	200 DB-HY	1,775	
2	2004 Buick	08/09/2004	100.0000000%	21,786	21,786	5.0	200 DB-HY	1,186	
3	2004 GMC S	11/24/2004	100.0000000%	27,564	16,914	5.0	200 DB-HY	956	
4	2005 Chevr	01/01/2005	100.0000000%	28,758	28,758	5.0	200 DB-HY	1,676	
5	2005 Chevr	03/01/2005	100.0000000%	31,916	31,916	5.0	200 DB-HY	1,675	
6	2005 Chevr	05/09/2005	100.0000000%	24,393	24,393	5.0	200 DB-HY	1,675	
7	2005 Chevy	07/10/2006	100.0000000%	18,725	18,725	5.0	200 DB-HY	1,675	
8	2005 Chevy	05/04/2005	100.0000000%	19,163	19,163	5.0	200 DB-HY	1,015	
9	2005 Ford	10/04/2005	100.0000000%	19,827	19,827	5.0	200 DB-HY	278	
10	2005 Ford	10/04/2005	100.0000000%	19,827	19,827	5.0	200 DB-HY	941	
11	2005 Mazda	01/26/2005	100.0000000%	19,938	19,938	5.0	200 DB-HY	941	
12	2005 Nissan	09/15/2005	100.0000000%	22,573	22,573	5.0	200 DB-HY	1,053	
13	2006 Chev	01/16/2006	100.0000000%	18,498	18,498	5.0	200 DB-HY	1,775	
14	20065 Chevr	09/15/2006	100.0000000%	19,789	19,789	5.0	200 DB-HY	780	
15	2006 Chevy	06/05/2006	100.0000000%	18,206	18,206	5.0	200 DB-HY	1,778	
16	2006 GMC S	10/18/2006	100.0000000%	31,799	31,799	5.0	200 DB-HY	496	
17	2006 Jeep	10/13/2006	100.0000000%	6,811	6,811	5.0	200 DB-HY	1,775	
18	2006 Ponti	01/13/2006	100.0000000%	22,424	22,114	5.0	200 DB-HY	785	
19	2006 Ponti	12/21/2006	100.0000000%	20,068	20,068	5.0	200 DB-HY	1,775	
20	2007 Chevr	08/29/2007	100.0000000%	21,684	21,684	5.0	200 DB-HY	1,778	
21	2007 Chevr	09/19/2007	100.0000000%	22,186	22,186	5.0	200 DB-HY	1,775	
22	2007 Chevr	12/13/2007	100.0000000%	17,797	17,797	5.0	200 DB-HY	1,775	
23	2007 Chevr	11/22/2006	100.0000000%	21,180	21,180	5.0	200 DB-HY	1,662	
24	2007 Chevr	12/13/2006	100.0000000%	16,135	16,135	5.0	200 DB-HY	1,775	
25	2007 Chevy	09/12/2007	100.0000000%	16,922	16,922	5.0	200 DB-HY	1,778	
26	2007 Chevy	01/29/2007	100.0000000%	22,495	22,495	5.0	200 DB-HY	786	
27	2007 Chevy	07/09/2007	100.0000000%	22,817	22,817	5.0	200 DB-HY	1,775	
28	2007 Chevy	01/29/2007	100.0000000%	17,449	17,449	5.0	200 DB-HY	1,775	
29	2007 Tstat	03/15/2008	100.0000000%	15,451	15,451	5.0	200 DB-HY	1,314	
30	2007 Toyot	01/01/2007	100.0000000%	14,633	14,633	5.0	200 DB-HY	1,291	
31	2008 Acura	09/26/2008	100.0000000%	39,076	39,076	5.0	200 DB-HY	1,685	
32	2008 Chevr	09/01/2010	100.0000000%	24,725	24,725	5.0	200 DB-HY	1,775	
33	2008 Chevr	04/09/2008	100.0000000%	27,065	27,065	5.0	200 DB-HY	1,775	
34	2008 Chevy	12/18/2008	100.0000000%	23,810	27,869	5.0	200 DB-HY	1,775	
35	2008 GMC A	02/28/2008	100.0000000%	36,045	23,810	5.0	200 DB-HY	1,775	
36	2008 GMC C	08/06/2008	100.0000000%	18,129	36,045	5.0	200 DB-HY	1,775	
37	2008 Honda	03/18/2009	100.0000000%	18,521	18,819	5.0	200 DB-HY	1,775	
38	2008 Nissan	03/14/2008	100.0000000%	19,659	18,521	5.0	200 DB-HY	1,775	
39	2009 Chevr	12/01/2009	100.0000000%	17,707	19,659	5.0	200 DB-HY	1,775	
40	2009 Hyund	02/02/2009	100.0000000%	14,599	17,707	5.0	200 DB-HY	1,775	
41	2010 Chevy	10/01/2010	100.0000000%	26,126	16,895	5.0	200 DB-HY	1,775	
42	2010 Ford	08/27/2009	100.0000000%	35,921	26,126	5.0	200 DB-HY	1,775	
43	2010 Ford	07/01/2010	100.0000000%	21,749	35,921	5.0	200 DB-HY	1,775	
44	2010 GMC C	02/01/2010	100.0000000%	20,008	21,749	5.0	200 DB-HY	1,778	
45	2011 Utili	09/02/2010	100.0000000%	2,374	20,008	5.0	200 DB-HY	1,775	
46	2012 Blazr	03/06/2012	100.0000000%	23,916	2,374	5.0	200 DB-HY	273	
47	2013 Chevr	08/01/2013	100.0000000%	49,870	23,916	5.0	200 DB-HY	5,100	
48	2013 Ford	08/01/2013	100.0000000%	21,571	49,870	5.0	200 DB-HY	3,160	
49	2013 Ford	08/01/2013	100.0000000%	23,249	21,571	5.0	200 DB-HY	3,160	
50	2013 Mazda	05/01/2013	100.0000000%	25,421	23,249	5.0	200 DB-HY	3,160	
51	Bas Stock	06/30/2008	100.0000000%	5,457	25,421	5.0	200 DB-HY	1,160	
52	Ford 500 V	10/03/2005	100.0000000%	23,894	5,457	5.0	200 DB-HY	3,160	
53	Nissan Tru	04/14/2011	100.0000000%	20,000	23,894	5.0	200 DB-HY	314	
54	Reid off V	04/19/2008	100.0000000%	4,500	20,000	5.0	200 DB-HY	1,675	
55	2004 Chev	04/01/2004	100.0000000%	34,488	4,500	5.0	200 DB-HY	2,950	
					23,878	5.0	200 DB-HY	258	
Total				1,263,428	1,225,168			1,675	
								91,122	

Statement: 22

Form 4797, Page 1, Part I, Line 2, Trade or business property sale or exchange held more than 1 yr

Rev ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
1	Various Assets	Various	Various	4,299,661	1,756,361	7,775,081	(1,719,256)

SC 1316
1745

Continuation Of Statement Form 4797, Page 1, Part I, Line 2, Trade or business property sale or exchange held more than 1 yr

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
2	From Sch K-1 CRP II	Various	Various				194,531
3	From Sch K-1 CRA Fd	Various	Various				19,825
4	From Sch K-1 HZ GA F	Various	Various				3
5	From Sch K-1 HBSC Pr	Various	Various				(2)
Total				4,259,464	1,756,361	7,775,081	(1,504,900)

Statement: 23

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		3,582,685	5,432,247	(1,849,562)
2	Various Losses	Various	Various	3,779,989			3,779,989
3	Security Gain	Various	Various	408,079,425		404,257,557	3,821,868
4	Security Loss	Various	Various	189,561,395		189,439,580	(877,584)
5	ORE Loss	Various	Various	86,595,681		127,043,995	(40,448,314)
6	Loan Loss	Various	Various	113,128,281		115,129,758	(2,477)
Total				800,131,173	3,582,685	839,291,537	(35,674,680)

SC 1317
1746

SYNOVUS
P.O. Box 120 • Columbus, Georgia 31902-0120

July 28, 2015

South Carolina Department of Revenue
Corporate Return
Columbia, SC 29214-0100

RE: Amended SC1101B
Tax Period: 12/31/2013
Taxpayer: Synovus Bank (FEIN: [redacted])

Dear Taxpayer Compliance Officer:

Please accept the attached amended Form SC 1101B Bank Tax Return for the taxable year ended December 31, 2013 as replacement for the version filed on July 21, 2015 that was signed on July 9, 2015. This taxpayer has determined that the previous version submitted was the file copy and not the originally signed return. The enclosed copy is the originally signed return.

If you have any questions about this matter, do not hesitate to call me.

Sincerely,

Mark S Robinson
Group Executive – Taxation
(706) 649-2360
markrobinson@synovus.com

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 2013. 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 previously filed 2011 and 2012 Amended Forms SC 1101B, $2,577,773 and $77,300,984 was deducted leaving $311,172,233 available for 2013. $19,840,672, of this remaining balance carrying into 2013, is utilized in the enclosed Amended 2013 Form SC 1101B leaving $291,331,561 to carry into 2014.**

Synovus files this 2013 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 2013, utilization of such losses results in a claim for **refund in the amount of $446,415.**

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.

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.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
BUSINESS Batch Cover Sheet

C-311
(Rev. 06/12/08)
6263

KEYENTRY	NON TAX ZERO	NORMAL	08/03/2015
Batch Source	Batch Type	Priority	Recd Date

430694	08/03/2015	NO
Batch #	Batch Date	Secondary Document?

PW

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	

2
DLN Count

[redacted]
Beginning DLN

[redacted]
Ending DLN

Batch Comments: REFUND

Batch Routing:

Attention: AMENDED AUG 14 2015

Missing DLN's:

Created By:	Date/Time:	Entered By:	Verified By:
JAMES HENRY	08/03/2015 9:57AM	TN	✓

62631015

SC 1323

PRIORITY
MAIL
UNITED STATES
POSTAL SERVICE
For Domestic Use Only
TRACKED
INSURED
SC Department of Revenue
Corporation Return
Columbia, SC 29214-0100
CERTIFIED MAIL
7008 1140 0000 4447 7604
PRIORITY
MAIL

Form **8453-C**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Declaration for an IRS *e-file* Return

▶ File electronically with the corporation's tax return. Do not file paper copies.
▶ Information about Form 8453-C and its instructions is at *www.irs.gov/form8453c.*
For calendar year 2014, or tax year beginning , ending

OMB No. 1545-0123

2014

Name of corporation	Employer identification number
Synovus Financial Corp	58-1134883

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	1,193,618,474
2	Taxable income (Form 1120, line 30)	2	
3	Total tax (Form 1120, line 31)	3	5,653,279
4	Amount owed (Form 1120, line 34)	4	
5	Overpayment (Form 1120, line 35)	5	596,721

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

6a ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2014 federal income tax return.

b ☐ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.

c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2014 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here	Signature of officer	Date	Title
	Mark S Rolanson	9-3-15	Group Exec-Tax

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112,** IRS *e-file* Application and Participation, and **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶				EIN / Phone no.

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Greg McCord CPA	Greg McCord	9/3/15		P01020765
	Firm's name ▶ KPMG LLP			Firm's EIN ▶	13-5565207
	Firm's address ▶ 811 Main Street Suite 4500 Houston TX 77002			Phone no.	(713) 319-2276

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8453-C** (2014)

JXB F 11/17/2014

EXHIBIT 17

SYNOVUS NOL - 000001

Atkinson,Kendrick

From: eFile.Admin@vertexinc.com [eFile.Transmission@vertexinc.com]
Sent: Friday, September 11, 2015 5:46 PM
To: Atkinson,Kendrick
Subject: Accepted Acknowledgement Alert - Submission ID 67099620152541711540 for IRS

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Submission ID 67099620152541711540
Entity Code PARENT (C) 2014 FEDCONS
Return Type e-file Form 1120
Transmission Time and Date Stamp - 9/11/2015 5:45:37 PM
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Form **1120** — Department of the Treasury, Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2014 or tax year beginning _____, ending _____

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

OMB No. 1545-0123

2014

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 Financial Corp

Number, street, and room or suite no. If a P.O. box, see instructions.: 1111 Bay Avenue Suite 200

City or town, state, or province, country and ZIP or foreign postal code: Columbus GA 31901

B Employer identification number: 58-1134883

C Date incorporated: 06/06/1972

D Total assets (see instructions): $ 27,051,231,053

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	3,770,912
	5	Interest See Stmt 1		5	926,079,123
	6	Gross rents		6	7,397,313
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	0
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	-32,482,446
	10	Other income (see instructions—attach statement) See Stmt 2		10	288,853,572
	11	**Total income.** Add lines 3 through 10 ▶		11	1,193,618,474
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)		12	51,650,399
	13	Salaries and wages (less employment credits)		13	262,283,655
	14	Repairs and maintenance		14	31,151,818
	15	Bad debts		15	80,074,403
	16	Rents See Stmt 3		16	33,368,219
	17	Taxes and licenses See Stmt 4		17	37,116,822
	18	Interest See Stmt 5		18	109,160,819
	19	Charitable contributions		19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	21,875,188
	21	Depletion		21	
	22	Advertising		22	21,624,965
	23	Pension, profit-sharing, etc., plans		23	5,918,951
	24	Employee benefit programs		24	12,658,407
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Other deductions (attach statement) See Stmt 6		26	228,500,809
	27	**Total deductions.** Add lines 12 through 26 ▶		27	895,384,455
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28	298,234,019
	29a	Net operating loss deduction (see instructions) See Stmt 7	29a 297,698,940		
	b	Special deductions (Schedule C, line 20)	29b 535,079		
	c	Add lines 29a and 29b		29c	298,234,019
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)		30	0
	31	Total tax (Schedule J, Part I, line 11)		31	5,653,279
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32	6,250,000
	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	NONE
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	596,721
	36	Enter amount from line 35 you want: **Credited to 2015 estimated tax** ▶ 596,721 **Refunded** ▶		36	NONE

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.

Mark S Robinson — Signature of officer — Date: 9/3/15 — Title: Group Exec-Tax

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
Greg McCord CPA	Greg McCord	9/3/15		P01020765

Firm's name ▶ KPMG LLP — Firm's EIN ▶ 13-5565207

Firm's address ▶ 811 Main Street Suite 4500 Houston TX 77002 — Phone no. (713) 319-2276

For Paperwork Reduction Act Notice, see separate instructions. — Form **1120** (2014)

JXB F 01/02/2015

SYNOVUS NOL - 000003

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

U.S. Corporation Income Tax Return

For calendar year 2014 or tax year beginning _____, ending _____

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

OMB No. 1545-0123

2014

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 Financial Corp
Number, street, and room or suite no. If a P.O. box, see instructions.: 1111 Bay Avenue Suite 200
City or town, state, or province, country and ZIP or foreign postal code: Columbus GA 31901

B Employer identification number: 58-1134883
C Date incorporated: 06/06/1972
D Total assets (see instructions): $ 27,051,231,053

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)	See Stmt 1	4	3,770,912
	5	Interest		5	926,079,123
	6	Gross rents		6	7,397,313
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	0
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	-32,482,446
	10	Other income (see instructions—attach statement)	See Stmt 2	10	288,853,572
	11	**Total income.** Add lines 3 through 10 ▶		11	1,193,618,474
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)		12	51,650,399
	13	Salaries and wages (less employment credits)		13	262,283,655
	14	Repairs and maintenance		14	31,151,818
	15	Bad debts		15	80,074,403
	16	Rents	See Stmt 3	16	33,368,219
	17	Taxes and licenses	See Stmt 4	17	37,116,822
	18	Interest	See Stmt 5	18	109,160,819
	19	Charitable contributions		19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	21,875,188
	21	Depletion		21	
	22	Advertising		22	21,624,965
	23	Pension, profit-sharing, etc., plans		23	5,918,951
	24	Employee benefit programs		24	12,658,407
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Other deductions (attach statement)	See Stmt 6	26	228,500,809
	27	**Total deductions.** Add lines 12 through 26 ▶		27	895,384,455
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28	298,234,019
	29a	Net operating loss deduction (see instructions) See Stmt 7	29a 297,698,940		
	b	Special deductions (Schedule C, line 20)	29b 535,079		
	c	Add lines 29a and 29b		29c	298,234,019
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)		30	0
	31	Total tax (Schedule J, Part I, line 11)		31	5,653,279
	32	Total payments and refundable credits (Schedule J, Part II, line 21) ▶ ☒		32	6,250,000
	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	NONE
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	596,721
	36	Enter amount from line 35 you want: **Credited to 2015 estimated tax** ▶ 596,721 **Refunded** ▶		36	NONE

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
Greg McCord CPA				P01020765

Firm's name ▶ KPMG LLP — Firm's EIN ▶ 13-5565207
Firm's address ▶ 811 Main Street Suite 4500 Houston TX 77002 — Phone no. (713) 319-2276

For Paperwork Reduction Act Notice, see separate instructions. Form **1120** (2014)

JXB F 01/02/2015

SYNOVUS NOL - 000004

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)	764,399	70	535,079
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			535,079
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	3,006,513		
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 ▶	3,770,912		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			535,079

SYNOVUS NOL - 000005

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	NONE
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			3	6,152,455
3	Alternative minimum tax (attach Form 4626)			4	6,152,455
4	Add lines 2 and 3				
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (attach Form 3800)	5c	430,576		
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e	68,600		
6	**Total credits.** Add lines 5a through 5e			6	499,176
7	Subtract line 6 from line 4			7	5,653,279
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	NONE
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	5,653,279

Part II–Payments and Refundable Credits

12	2013 overpayment credited to 2014			12	1,161,527
13	2014 estimated tax payments			13	5,088,473
14	2014 refund applied for on Form 4466			14	( )
15	Combine lines 12, 13, and 14			15	6,250,000
16	Tax deposited with Form 7004			16	
17	Withholding (see instructions)			17	
18	**Total payments.** Add lines 15, 16, and 17			18	6,250,000
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	6,250,000

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. ▶ 551111		
b	Business activity ▶ Banking Holding Company		
c	Product or service ▶ Management Services		X
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		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 NOL - 000006

1759

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

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 ▶ _____		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 ▶ $ 3,115,952		
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.) ▶ $ 1,345,653,631		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ _____		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 2014 that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Forms 1099?	X	
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?		X
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?		X
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?		X

SYNOVUS NOL - 000007

Schedule L Balance Sheets per Books	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
Assets				
1 Cash		1,138,483,407		1,218,661,498
2a Trade notes and accounts receivable	17,119,940,421		17,877,095,632	
b Less allowance for bad debts	(307,559,878)	16,812,380,543	(261,316,725)	17,615,778,907
3 Inventories				
4 U.S. government obligations		166,177,989		152,192,888
5 Tax-exempt securities (see instructions)		6,888,855		5,205,651
6 Other current assets (attach statement) See Stmt 10		162,268,879		157,095,743
7 Loans to shareholders				
8 Mortgage and real estate loans		2,993,925,915		3,287,537,296
9 Other investments (attach statement) See Stmt 11		3,190,866,165		3,049,046,989
10a Buildings and other depreciable assets	861,287,087		869,926,587	
b Less accumulated depreciation	(513,683,533)	347,603,554	(525,020,113)	344,906,474
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		121,267,058		110,328,345
13a Intangible assets (amortizable only)	42,642,685		33,525,382	
b Less accumulated amortization	(39,227,581)	3,415,104	(32,260,331)	1,265,051
14 Other assets (attach statement) See Stmt 12		1,258,326,285		1,109,212,211
15 Total assets		26,201,603,754		27,051,231,053
Liabilities and Shareholders' Equity				
16 Accounts payable See Stmt 13		20,876,789,884		21,531,699,447
17 Mortgages, notes, bonds payable in less than 1 year		2,181,272,950		2,267,234,795
18 Other current liabilities (attach statement) See Stmt 14		137,738,855		131,648,091
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		0		0
21 Other liabilities (attach statement) See Stmt 15		56,817,582		79,377,634
22 Capital stock: a Preferred stock	125,862,200		125,980,200	
b Common stock	978,044,909	1,103,907,109	139,950,422	265,930,622
23 Additional paid-in capital		2,096,765,795		2,948,220,539
24 Retained earnings—Appropriated (attach statement)		0		0
25 Retained earnings—Unappropriated		-137,512,095		14,893,779
26 Adjustments to shareholders' equity (attach statement)		0		0
27 Less cost of treasury stock		(114,176,326)		(187,773,854)
28 Total liabilities and shareholders' equity		26,201,603,754		27,051,231,053

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

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

1 Net income (loss) per books		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):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation $	
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	-137,512,095	5 Distributions: a Cash	42,843,029
2 Net income (loss) per books	195,248,896	b Stock	
3 Other increases (itemize): See Stmt 16		c Property	
	8	6 Other decreases (itemize): See Stmt 17	1
4 Add lines 1, 2, and 3	57,736,809	7 Add lines 5 and 6	42,843,030
		8 Balance at end of year (line 4 less line 7)	14,893,779

SCHEDULE N (Form 1120)

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

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

OMB No. 1545-0123

2014

Name

Synovus Financial Corp

Employer identification number (EIN)

58-1134883

Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		X
	If "Yes," you are generally required to attach **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return ▶ 0		
2	Enter the number of **Forms 8865,** Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶ 0		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		X
	If "Yes," see instructions for required statement.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)		X
	If "Yes," attach **Form 5471,** Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return ▶ 0		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
	If "Yes," the corporation may have to file **Form 3520,** Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2014 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?	X	
	See the instructions for exceptions and filing requirements for **FinCEN Form 114,** Report of Foreign Bank and Financial Accounts (FBAR).		
b	If "Yes," enter the name of the foreign country ▶ See Stmt 18		
7a	Is the corporation claiming the extraterritorial income exclusion?		X
	If "Yes," attach a separate **Form 8873,** Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return ▶ 0		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return ▶ $ 0		

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

2014

Name

Synovus Financial Corp

Employer identification number

58-1134883

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0		0	0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	0		0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0		0	94,641

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) See Stmt 19	6	(5,405,209)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.	7	(5,310,568)

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	0		0	0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	0		0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	2,269,954	422,977	0	2,244,045

11 Enter gain from Form 4797, line 7 or 9	11	
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 8a through 14 in column h	15	2,244,045

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	0
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	0
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	0

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

Form **4626**
Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Corporations

▶ Attach to the corporation's tax return.
▶ Information about Form 4626 and its separate instructions is at *www.irs.gov/form4626.*

OMB No. 1545-0123

2014

Name: Synovus Financial Corp

Employer identification number: 58-1134883

Note: *See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).*

1	Taxable income or (loss) before net operating loss deduction		1	297,698,940
2	**Adjustments and preferences:**			
a	Depreciation of post-1986 property		2a	970,332
b	Amortization of certified pollution control facilities		2b	
c	Amortization of mining exploration and development costs		2c	
d	Amortization of circulation expenditures (personal holding companies only)		2d	
e	Adjusted gain or loss		2e	-57,375
f	Long-term contracts		2f	
g	Merchant marine capital construction funds		2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h	
i	Tax shelter farm activities (personal service corporations only)		2i	
j	Passive activities (closely held corporations and personal service corporations only)		2j	
k	Loss limitations		2k	
l	Depletion		2l	
m	Tax-exempt interest income from specified private activity bonds		2m	
n	Intangible drilling costs		2n	
o	Other adjustments and preferences See Stmt 20		2o	-1,068,935
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o		3	297,542,962
4	**Adjusted current earnings (ACE) adjustment:**			
a	ACE from line 10 of the ACE worksheet in the instructions	4a 310,982,682		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b 13,439,720		
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c 10,079,790		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). **Note:** *You* ***must*** *enter an amount on line 4d (even if line 4b is positive).*	4d 331,316,365		
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount		4e	10,079,790
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT		5	307,622,752
6	Alternative tax net operating loss deduction (see instructions)		6	276,860,477
7	**Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions		7	30,762,275
8	**Exemption phase-out** (if line 7 is $310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):			
a	Subtract $150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a		
b	Multiply line 8a by 25% (.25)	8b		
c	Exemption. Subtract line 8b from $40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-		8c	0
9	Subtract line 8c from line 7. If zero or less, enter -0-		9	30,762,275
10	Multiply line 9 by 20% (.20)		10	6,152,455
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)		11	
12	Tentative minimum tax. Subtract line 11 from line 10		12	6,152,455
13	Regular tax liability before applying all credits except the foreign tax credit		13	NONE
14	**Alternative minimum tax.** Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		14	6,152,455

Form **4626** (2014)

For Paperwork Reduction Act Notice, see separate instructions.
JXB F 12/04/2014

SYNOVUS NOL - 000011

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions. (which begin on page 8).

1	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626					1	297,542,962
2	ACE depreciation adjustment:						
a	AMT depreciation			2a	20,904,821		
b	ACE depreciation.						
	(1) Post-1993 property	2b(1)	14,407,977				
	(2) Post-1989, pre-1994 property	2b(2)	768,723				
	(3) Pre-1990 MACRS property	2b(3)	143,110				
	(4) Pre-1990 original ACRS property	2b(4)	75,606				
	(5) Property described in sections 168(f)(1) through (4)	2b(5)					
	(6) Other property	2b(6)	4,982,419				
	(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)			2b(7)	20,377,835		
c	ACE depreciation adjustment. Subtract line 2b(7) from line 2a					2c	526,986
3	Inclusion in ACE of items included in earnings and profits (E&P):						
a	Tax-exempt interest income			3a	3,115,952		
b	Death benefits from life insurance contracts			3b	894,789		
c	All other distributions from life insurance contracts (including surrenders)			3c			
d	Inside buildup of undistributed income in life insurance contracts			3d	8,366,914		
e	Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)			3e			
f	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e					3f	12,377,655
4	Disallowance of items not deductible from E&P:						
a	Certain dividends received			4a	535,079		
b	Dividends paid on certain preferred stock of public utilities that are deductible under section 247			4b			
c	Dividends paid to an ESOP that are deductible under section 404(k)			4c			
d	Nonpatronage dividends that are paid and deductible under section 1382(c)			4d			
e	Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)			4e			
f	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e					4f	535,079
5	Other adjustments based on rules for figuring E&P:						
a	Intangible drilling costs			5a			
b	Circulation expenditures			5b			
c	Organizational expenditures			5c			
d	LIFO inventory adjustments			5d			
e	Installment sales			5e			
f	Total other E&P adjustments. Combine lines 5a through 5e					5f	0
6	Disallowance of loss on exchange of debt pools					6	
7	Acquisition expenses of life insurance companies for qualified foreign contracts					7	
8	Depletion					8	
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property					9	
10	**Adjusted current earnings.** Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626					10	310,982,682

For Paperwork Reduction Act Notice, See Instructions.

JXB F 02/10/05

SYNOVUS NOL - 000012

Form **1125-E**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.

OMB No. 1545-2225

Name: Synovus Financial Corp

Employer identification number: 58-1134883

Note. Complete Form 1125-E only if total receipts are $500,000 or more. See Instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned (d) Common	Percent of stock owned (e) Preferred	(f) Amount of compensation
1 Available upon request		%	%	%	
Available upon request		%	%	%	36,313,799
Available upon request		%	%	%	2,995,718
Available upon request		%	%	%	147,773
Available upon request		%	%	%	983,425
Available upon request		%	%	%	11,209,684
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2	Total compensation of officers	2	51,650,399
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	51,650,399

Form **1125-E** (Rev. 12-2013)

For Paperwork Reduction Act Notice, see separate instructions.
JXB F (14) 11/24/2013

SYNOVUS NOL - 000013

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.*
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895

2014

Attachment Sequence No. **22**

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

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

1	General business credit from line 2 of all Parts III with box A checked			1	
2	Passive activity credits from line 2 of all Parts III with box B checked	2	675,668		
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)			3	
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	6,933,835
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	6,933,835

Part II **Allowable Credit**

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	0
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	6,152,455
9	Add lines 7 and 8			9	6,152,455
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b			
c	Add lines 10a and 10b			10c	0
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	6,152,455
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	0		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	NONE		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	6,152,455		
15	Enter the greater of line 13 or line 14			15	6,152,455
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	0
17	Enter the **smaller** of line 6 or line 16			17	
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

For Paperwork Reduction Act Notice, see separate instructions.
JXB F 12/22/2014

Form **3800** (2014)

SYNOVUS NOL - 000014

Part II **Allowable Credit** *(Continued)*

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

18	Multiply line 14 by 75% (.75) (see instructions)		18	4,614,341
19	Enter the greater of line 13 or line 18		19	4,614,341
20	Subtract line 19 from line 11. If zero or less, enter -0-		20	1,538,114
21	Subtract line 17 from line 20. If zero or less, enter -0-		21	1,538,114
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		22	1,030
23	Passive activity credit from line 3 of all Parts III with box B checked	23 0		
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)		24	
25	Add lines 22 and 24		25	1,030
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		26	1,030
27	Subtract line 13 from line 11. If zero or less, enter -0-		27	6,152,455
28	Add lines 17 and 26		28	1,030
29	Subtract line 28 from line 27. If zero or less, enter -0-		29	6,151,425
30	Enter the general business credit from line 5 of all Parts III with box A checked		30	27,290
31	Reserved		31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32 402,256		
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)		33	402,256
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach		34	0
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)		35	0
36	Add lines 30, 33, 34, and 35		36	429,546
37	Enter the **smaller** of line 29 or line 36		37	429,546
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		38	430,576

SYNOVUS NOL - 000015

Form 3800 (2014)

Name(s) shown on return

Identifying number

Synovus Financial Corp

58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . . . ▶ ☒

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		675,668
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		675,668
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		1,030
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		27,290
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		402,256
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		429,546
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		1,106,244

Form 3800 (2014)

Name(s) shown on return: Synovus Financial Corp

Identifying number: 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A [X] General Business Credit From a Non-Passive Activity
B [ ] General Business Credit From a Passive Activity
C [ ] General Business Credit Carryforwards
D [ ] General Business Credit Carrybacks
E [ ] Reserved
F [ ] Reserved
G [ ] Eligible Small Business Credit Carryforwards
H [ ] Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . ▶ [ ]

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		1,030
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		27,290
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		27,290
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6		28,320

Form 3800 (2014)

Name(s) shown on return: Synovus Financial Corp

Identifying number: 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d	20-0748826	12,539
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		12,539
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		12,539

Form **3800** (2014)

F 12/22/2014

SYNOVUS NOL - 000018

Form 3800 (2014)

Name(s) shown on return: Synovus Financial Corp

Identifying number: 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☒ Reserved
F ☒ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☒ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	27-0337510	6,144
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		6,144
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d	27-0337510	10,973
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		10,973
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6		17,117

Form 3800 (2014)

Name(s) shown on return

Identifying number

Synovus Financial Corp

58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☒ Reserved
F ☒ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☒ Reserved

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	(a) Description of credit Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	20-2714557	72,744
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		72,744
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II .	6		72,744

Form 3800 (2014)

Name(s) shown on return	Identifying number
Synovus Financial Corp	58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

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	(a) Description of credit Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	20-0321115	17
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		17
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d	20-0321115	170
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		170
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II .	6		187

Form 3800 (2014)

Name(s) shown on return

Identifying number

Synovus Financial Corp 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

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Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	20-3643795	176,170
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		176,170
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		176,170

Form 3800 (2014)

Name(s) shown on return: Synovus Financial Corp

Identifying number: 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

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Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	20-2771905	257,439
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		257,439
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6		257,439

Form 3800 (2014)

Name(s) shown on return

Identifying number

Synovus Financial Corp

58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity

B ☒ General Business Credit From a Passive Activity

C ☐ General Business Credit Carryforwards

D ☐ General Business Credit Carrybacks

E ☐ Reserved

F ☐ Reserved

G ☐ Eligible Small Business Credit Carryforwards

H ▨ Reserved

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Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	27-0057883	24,899
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		24,899
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		24,899

Form 3800 (2014)

Name(s) shown on return: Synovus Financial Corp

Identifying number: 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

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B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☒ Reserved

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Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	20-8422585	41,191
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		41,191
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d	20-8422585	145,236
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		145,236
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . .	6		186,427

Form 3800 (2014)

Name(s) shown on return | Identifying number

Synovus Financial Corp | 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . . . ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	45-0512460	3
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		3
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . .	6		3

Form 3800 (2014)

F 12/22/2014

SYNOVUS NOL - 000026

Form 3800 (2014)

Name(s) shown on return | Identifying number

Synovus Financial Corp. | 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . ▶ ☐

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
	Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d	20-0534327	97,061
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		97,061
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6		97,061

Form 3800 (2014)

Name(s) shown on return

Identifying number

Synovus Financial Corp

58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . . . ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d	20-8254256	233,338
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		233,338
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		233,338

Form 3800 (2014)

Name(s) shown on return: Synovus Financial Corp

Identifying number: 58-1134883

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☒ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☒ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		170
d	Low-income housing (Form 8586, Part I only)	1d		6,933,665
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		6,933,835
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6		6,933,835

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

Information on Certain Persons Owning the Corporation's Voting Stock

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

OMB No. 1545-0123

Name

Synovus Financial Corp

Employer identification number (EIN)

58-1134883

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

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
See Stmt 21				

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

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

SCHEDULE B (Form 1120)
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Additional Information for Schedule M-3 Filers

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

OMB No. 1545-0123

Name: Synovus Financial Corp

Employer identification number (EIN): 58-1134883

		Yes	No
1	Does any amount reported on Schedule M-3 (Form 1120), Part II, lines 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?	X	
2	At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?		X
3	At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?		X
4a	During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?		X
b	At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?		X
5	At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of change in accounting principle		X
6	At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?		X
7	At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?	X	
8	At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?		X
9	At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?		X
10	Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any non-shareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property		X

SCHEDULE M-3 (Form 1120)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

2014

Name of corporation (common parent, if consolidated return)

Synovus Financial Corp

Employer identification number

58-1134883

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☒ Consolidated return (Form 1120 only)

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

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

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

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

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

2a Enter the income statement period: Beginning 01/01/2014 Ending 12/31/2014

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

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

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

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

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 871610105

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	185,011,396
b	Indicate accounting standard used for line 4a (see instructions): (1) ☒ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify)		
5a	Net income from nonincludible foreign entities (attach statement)	5a	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6a	Net income from nonincludible U.S. entities (attach statement)	6a	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c	Net income (loss) of other includible entities (attach statement)	7c	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement) See Stmt 22	10b	10,237,500
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4 through 10	11	195,248,896

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

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

		Total Assets	Total Liabilities
a	Included on Part I, line 4 ▶	27,051,231,053	24,009,959,967
b	Removed on Part I, line 5 ▶		
c	Removed on Part I, line 6 ▶		
d	Included on Part I, line 7 ▶		

Schedule M-3 (Form 1120) 2014

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

Synovus Financial Corp | 58-1134883

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

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

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

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

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				3,770,912
7 U.S. dividends not eliminated in tax consolidation	3,770,912			
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships	631,962	1,151,279		1,783,241
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	896,019,943	14,691,424	-3,115,952	907,595,415
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)	314,865	-314,865		
17 Cost of goods sold (see instructions)				
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments		20,735,680		20,735,680
20 Unearned/deferred revenue	37,059,968	3,272,278		40,332,246
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	-5,844,195	5,844,195		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,846,977		1,846,977
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-32,974,443		-32,974,443
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory		-2,338,686		-2,338,686
24 Capital loss limitation and carryforward used See Stmt 23		3,092,373	-9,261,703	38,084,829
25 Other income (loss) items with differences (attach statement)	44,254,159	15,006,212	-12,377,655	978,836,171
26 **Total income (loss) items.** Combine lines 1 through 25	976,207,614	2,001,658	98,354,908	-596,614,915
27 **Total expense/deduction items** (from Part III, line 38)	-696,971,481			-83,987,237
28 Other items with no differences See Stmt 24	-83,987,237			
29a Mixed groups, see instructions. All others, combine lines 26 through 28	195,248,896	17,007,870	85,977,253	298,234,019
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 **Reconciliation totals.** Combine lines 29a through 29c	195,248,896	17,007,870	85,977,253	298,234,019

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

F 11/13/2014

SYNOVUS NOL - 000033

Schedule M-3 (Form 1120) 2014

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

Synovus Financial Corp | 58-1134883

Check applicable box(es): (1) [X] 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	5,140,434		-5,140,434	
2 U.S. deferred income tax expense	92,359,553		-92,359,553	
3 State and local current income tax expense	150,620	3,654,339		3,804,959
4 State and local deferred income tax expense	9,659,774	-9,659,774		
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	109,201,986		-41,167	109,160,819
9 Stock option expense	3,323,675	-3,323,675		
10 Other equity-based compensation	6,672,295	-4,787,320		1,884,975
11 Meals and entertainment	1,572,166		-812,473	759,693
12 Fines and penalties	3,424		-3,424	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation	9,404,993	-3,486,042		5,918,951
16 Pension and profit-sharing	-190,184	504,305		314,121
17 Other post-retirement benefits	1,328,068	-176,354		1,151,714
18 Deferred compensation				
19 Charitable contribution of cash and tangible property	1,068,935			1,068,935
20 Charitable contribution of intangible property		-1,068,935		-1,068,935
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		10,399		10,399
28 Other amortization or impairment write-offs	5,485,531	339,700		5,825,231
29 Reserved				
30 Depletion				
31 Depreciation	29,005,667	-7,130,479		21,875,188
32 Bad debt expense	33,831,250	46,243,153		80,074,403
33 Corporate owned life insurance premiums	-289,009		289,009	
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)			-28,320	-28,320
37 Other expense/deduction items with differences (attach statement) Employment credits See Stmt 25	389,242,303	-23,120,975	-258,546	365,862,782
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	696,971,481	-2,001,658	-98,354,908	596,614,915

Form **8916-A**

Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2014

Name of common parent
Synovus Financial Corp

Employer identification number
58-1134883

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

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

Form 8916-A (2014)

For Paperwork Reduction Act Notice, see instructions.
JXB F 11/13/2014

SYNOVUS NOL - 000035

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	3,115,952		-3,115,952	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income	892,903,991	14,691,424		907,595,415
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	896,019,943	14,691,424	-3,115,952	907,595,415

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				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense	109,201,986		-41,167	109,160,819
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	109,201,986		-41,167	109,160,819

SYNOVUS NOL - 000036

Form **851**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

Affiliations Schedule

▶ File with each consolidated income tax return.
For tax year ending December 31, 2014

OMB No. 1545-0025

Name of common parent corporation: Synovus Financial Corp
Employer identification number: 58-1134883

Number, street, and room or suite no. If a P.O. box, see instructions.: 1111 Bay Avenue Suite 200

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

Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits (see instructions)

Corp. No.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1	Common parent corporation	58-1134883	0	0
	Subsidiary corporations:			
2	Broadway Asset Management Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	26-3881786	0	0
3	BOP Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	59-3736805	0	0
4	Synovus Bank 1111 Bay Avenue Suite 200 Columbus GA 31901	58-0201800	0	0
5	Synovus Mortgage Corp 1111 Bay Avenue Suite 200 Columbus GA 31901	63-1113916	0	0
6	Synovus Title LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	26-2571982	0	0
7	Synovus Title II LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	26-2967790	0	0
8	The Summerton Inn Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	57-0904782	0	0
9	Synovus Equity Investments Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	20-0748826	0	0
10	Synovus Securities Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	58-1625031	0	0
	Totals (Must equal amounts shown on the consolidated tax return.) ▶		6,250,000	0

Part II Principal Business Activity, Voting Stock Information, Etc. (see instructions)

Corp. No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions? Yes	No	Stock holdings at beginning of year: Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation Banking Holding Company	551111						
	Subsidiary corporations:							
2	Other Activities Related to Real Estate	531390		X	1,000	100.000%	100.000%	1
3	Investment Management	523920		X	1,000	100.000%	100.000%	4
4	Banking	522110		X	630,663	100.000%	100.000%	1
5	Mortgage Lending	522310		X	1,000	100.000%	100.000%	4
6	Mortgage Lending	522310		X	0	0.0000%	0.0000%	5
7	Mortgage Lending	522310		X	0	0.0000%	0.0000%	6
8	Other Activities Real Estate	531390		X	1,000	100.000%	100.000%	4
9	Investment Management	523900		X	20	100.000%	100.000%	4
10	Advisory & Brokerage Service	523120		X	4,000	100.000%	100.000%	1

Synovus Financial Corp

Federal Form 851 Continuation Page

Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits

Corp. No.	Name and address of subsidiary corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
11	Synovus Trust Company NA 1111 Bay Avenue Suite 200 Columbus GA 31901	58-2146977	0	0
12	UOS Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	57-1148460	0	0
13	WL Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	59-3583080	0	0
14	BNG Beltline LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	46-1246230	0	0
15	Fernandina Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	46-1251670	0	0
16	Synovus RP Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	46-1278477	0	0
17	ELIMINATION COMPANY 1111 Bay Avenue Suite 200 Columbus GA 31901	00-1234567	0	0

Part II Principal Business Activity, Voting Stock Information, Etc.

Corp. No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions? Yes	No	Stock holdings at beginning of year: Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
11	Estate Trust Services	525920		X	1,000	100.000 %	100.000 %	4
12	Inactive Corp	561110		X	100	100.000 %	100.000 %	4
13	Investment Management	523920		X	100	100.000 %	100.000 %	4
14	Other Activities Related to Real Estate	531390		X	0	0.0000 %	0.0000 %	4
15	Other Activities Related to Real Estate	531390		X	0	0.0000 %	0.0000 %	4
16	Other Activities Related to Real Estate	531390		X	0	0.0000 %	0.0000 %	4
17	Elimination	111111		X	0	0.0000 %	0.0000 %	1
						%	%	
						%	%	
						%	%	
						%	%	
						%	%	
						%	%	
						%	%	
						%	%	

Part III Changes in Stock Holdings During the Tax Year

Corp. No.	Name of corporation	Shareholder of Corporation No.	Date of transaction	(a) Changes		(b) Shares held after changes described in column (a)	
				Number of shares acquired	Number of shares disposed of	Percent of voting power	Percent of value
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%
						%	%

(c) If any transaction listed above caused a transfer of a share of subsidiary stock (defined to include dispositions and deconsolidations), did the share's basis exceed its value at the time of the transfer? See instructions . . . . . ☐ Yes ☐ No

(d) Did any share of subsidiary stock become worthless within the meaning of section 165 (taking into account the provisions of Regulations section 1.1502-80(c)) during the taxable year? See instructions. . . . . ☐ Yes ☐ No

(e) If the equitable owners of any capital stock shown above were other than the holders of record, provide details of the changes.

(f) If additional stock was issued, or if any stock was retired during the year, list the dates and amounts of these transactions.

Part IV Additional Stock Information (see instructions)

1 During the tax year, did the corporation have more than one class of stock outstanding? . . . . . ☐ Yes ☒ No

If "Yes," enter the name of the corporation and list and describe each class of stock.

Corp. No.	Name of corporation	Class of stock

Part IV Additional Stock Information (see instructions)

2 During the tax year, was there any member of the consolidated group that reaffiliated within 60 months of disaffiliation? . . . . . ☐ Yes ☒ No

If "Yes," enter the name of the corporation(s) and explain the circumstances.

Corp. No.	Name of corporation	Explanation

Form 851 (Rev. 12-2010)

Part IV Additional Stock Information (see instructions)

3 During the tax year, was there any arrangement in existence by which one or more persons that were not members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation, other than a de minimis amount, from the corporation or another member of the affiliated group? . . . . . ☐ Yes ☒ No

If "Yes," enter the name of the corporation and see the instructions for the percentages to enter in columns (a), (b), and (c).

Corp. No.	Name of corporation	(a) Percent of value	(b) Percent of outstanding voting stock	(c) Percent of voting power
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%
		%	%	%

Corp. No.	(d) Provide a description of any arrangement.

Form **2220**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

▷ Attach to the corporation's tax return.

▶ Information about Form 2220 and its separate instructions is at *www.irs.gov/form2220.*

OMB No. 1545-0123

2014

Name

Synovus Financial Corp

Employer identification number

58-1134883

Note: *Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but* **do not** *attach Form 2220.*

Part I Required Annual Payment

1	Total tax (see instructions)			1	5,653,279
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a			
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b			
c	Credit for federal tax paid on fuels (see instructions)	2c			
d	**Total.** Add lines 2a through 2c			2d	NONE
3	Subtract line 2d from line 1. If the result is less than $500, **do not** complete or file this form. The corporation does not owe the penalty			3	5,653,279
4	Enter the tax shown on the corporation's 2013 income tax return (see instructions). **Caution:** *If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5*			4	1,238,573
5	**Required annual payment.** Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3			5	1,238,573

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty (see instructions).

6 ☐ The corporation is using the adjusted seasonal installment method.

7 ☒ The corporation is using the annualized income installment method.

8 ☒ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9	**Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th (*Form 990-PF filers:* Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	04/15/2014	06/16/2014	09/15/2014	12/15/2014
10	**Required installments.** If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column	NONE	NONE	NONE	NONE
11	Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15	3,161,527	2,000,000	NONE	750,000
	Complete lines 12 through 18 of one column before going to the next column.				
12	Enter amount, if any, from line 18 of the preceding column		3,161,527	5,161,527	5,161,527
13	Add lines 11 and 12		5,161,527	5,161,527	5,911,527
14	Add amounts on lines 16 and 17 of the preceding column				
15	Subtract line 14 from line 13. If zero or less, enter -0-	3,161,527	5,161,527	5,161,527	5,911,527
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		0	0	
17	**Underpayment.** If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	NONE	NONE	NONE	NONE
18	**Overpayment.** If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	3,161,527	5,161,527	5,161,527	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

JXB F 01/02/2015

See Stmt 27

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
19	Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). *(Form 990-PF and Form 990-T filers:* Use 5th month instead of 3rd month.)	04/15/2014	06/16/2014	03/15/2015	12/15/2014
20	Number of days from due date of installment on line 9 to the date shown on line 19			181	
21	Number of days on line 20 after 4/15/2014 and before 7/1/2014				
22	Underpayment on line 17 × Number of days on line 21 / 365 × 3%	$	$	$	$
23	Number of days on line 20 after 6/30/2014 and before 10/1/2014			15	
24	Underpayment on line 17 × Number of days on line 23 / 365 × 3%	$	$	$	$
25	Number of days on line 20 after 9/30/2014 and before 1/1/2015			92	
26	Underpayment on line 17 × Number of days on line 25 / 365 × 3%	$	$	$	$
27	Number of days on line 20 after 12/31/2014 and before 4/1/2015			74	
28	Underpayment on line 17 × Number of days on line 27 / 365 × 3%	$	$	$	$
29	Number of days on line 20 after 3/31/2015 and before 7/1/2015				
30	Underpayment on line 17 × Number of days on line 29 / 365 × *%	$	$	$	$
31	Number of days on line 20 after 6/30/2015 and before 10/1/2015				
32	Underpayment on line 17 × Number of days on line 31 / 365 × *%	$	$	$	$
33	Number of days on line 20 after 9/30/2015 and before 1/1/2016				
34	Underpayment on line 17 × Number of days on line 33 / 365 × *%	$	$	$	$
35	Number of days on line 20 after 12/31/2015 and before 2/16/2016				
36	Underpayment on line 17 × Number of days on line 35 / 366 × *%	$	$	$	$
37	Add lines 22, 24, 26, 28, 30, 32, 34, and 36	$ NONE	$ NONE	$ NONE	$ NONE
38	**Penalty.** Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns.			38	$ NONE

*Use the penalty interest rate for each calendar quarter, which 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 website at ***www.irs.gov.*** You can also call 1-800-829-4933 to get interest rate information.

SYNOVUS NOL - 000044

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method (see instructions)

Form 1120S filers: *For lines 1, 2, 3, and 21, below, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.*

Part I **Adjusted Seasonal Installment Method (Caution:** *Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.)*

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1	Enter taxable income for the following periods:				
a	Tax year beginning in 2011	1a			
b	Tax year beginning in 2012	1b			
c	Tax year beginning in 2013	1c			
2	Enter taxable income for each period for the tax year beginning in 2014 (see instructions for the treatment of extraordinary items)	2			
		First 4 months	First 6 months	First 9 months	Entire year
3	Enter taxable income for the following periods:				
a	Tax year beginning in 2011	3a			
b	Tax year beginning in 2012	3b			
c	Tax year beginning in 2013	3c			
4	Divide the amount in each column on line 1a by the amount in column (d) on line 3a	4			
5	Divide the amount in each column on line 1b by the amount in column (d) on line 3b	5			
6	Divide the amount in each column on line 1c by the amount in column (d) on line 3c	6			
7	Add lines 4 through 6	7			
8	Divide line 7 by 3.0	8			
9a	Divide line 2 by line 8	9a			
b	Extraordinary items (see instructions)	9b			
c	Add lines 9a and 9b	9c			
10	Figure the tax on the amount on line 9c using the instructions for Form 1120, Schedule J, line 2 (or comparable line of corporation's return)	10			
11a	Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a	11a			
b	Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b	11b			
c	Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c	11c			
12	Add lines 11a through 11c	12			
13	Divide line 12 by 3.0	13			
14	Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)	14			
15	Enter any alternative minimum tax for each payment period (see instructions)	15			
16	Enter any other taxes for each payment period (see instructions)	16			
17	Add lines 14 through 16	17			
18	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c (see instructions)	18			
19	Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0-	19			

SYNOVUS NOL - 000045

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First 3 months	First 3 months	First 6 months	First 9 months
20	Annualization periods (see instructions)				
21	Enter taxable income for each annualization period (see instructions for the treatment of extraordinary items)	NONE	NONE	NONE	NONE
22	Annualization amounts (see instructions)	4.00000	4.00000	2.00000	1.33333
23a	Annualized taxable income. Multiply line 21 by line 22	NONE	NONE	NONE	NONE
b	Extraordinary items (see instructions)				
c	Add lines 23a and 23b				
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2 (or comparable line of corporation's return)				
25	Enter any alternative minimum tax for each payment period (see instructions)				
26	Enter any other taxes for each payment period (see instructions)				
27	Total tax. Add lines 24 through 26				
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c (see instructions)				
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-				
30	Applicable percentage	25%	50%	75%	100%
31	Multiply line 29 by line 30				

Part III Required Installments

		1st installment	2nd installment	3rd installment	4th installment
	Note: *Complete lines 32 through 38 of one column before completing the next column.*				
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the **smaller** of the amounts in each column from line 19 or line 31	NONE	NONE	NONE	NONE
33	Add the amounts in all preceding columns of line 38 (see instructions)				
34	**Adjusted seasonal or annualized income installments.** Subtract line 33 from line 32. If zero or less, enter -0-				
35	Enter 25% of line 5 on page 1 of Form 2220 in each column. **Note:** *"Large corporations," see the instructions for line 10 for the amounts to enter*	309,643	2,516,996	1,413,320	1,413,320
36	Subtract line 38 of the preceding column from line 37 of the preceding column		309,643	2,826,639	4,239,959
37	Add lines 35 and 36	309,643	2,826,639	4,239,959	5,653,279
38	**Required installments.** Enter the **smaller** of line 34 or line 37 here and on page 1 of Form 2220, line 10 (see instructions)	NONE	NONE	NONE	NONE

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.*

OMB No. 1545-0172
2014
Attachment Sequence No. **179**

Name(s) shown on return: Synovus Financial Corp

Business or activity to which this form relates: Banking Holding Company

Identifying number: 58-1134883

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	24,019,506
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	22,019,506
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 2013 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 2015. 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	162,162

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 2014	17	16,771,021
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 2014 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	See Stmt 28	286,272				95,424
b 5-year property	See Stmt 29	18,511,977				3,702,597
c 7-year property	See Stmt 30	7,479,914				985,420
d 10-year property						
e 15-year property	See Stmt 31	18,768				938
f 20-year property	See Stmt 32	973,895				18,260
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	See Stmt 33	2,701,180	39 yrs.	MM	S/L	50,860
				MM	S/L	

Section C—Assets Placed in Service During 2014 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	88,506
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	21,875,188
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.
JXB F 01/08/2015

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
See Stmt 34		%	1,031,407	1,013,837			88,506	
		%						
		%						
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	88,506	
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?	X	
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 . .		X
39 Do you treat all use of vehicles by employees as personal use?		X
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?	X	
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		X

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 2014 tax year (see instructions):					1,605,386
See Stmt 35					
43 Amortization of costs that began before your 2014 tax year				43	3,279,074
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	4,884,460

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

2014

Attachment Sequence No. 27

Name(s) shown on return

Identifying number

Synovus Financial Corp

58-1134883

1 Enter the gross proceeds from sales or exchanges reported to you for 2014 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)
See Stmt 36			7,890,282	4,618,685	18,679,326	(5,747,817)

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 4,547,207
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7 (1,200,610)
	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 37			123,299,781	13,752,446	168,599,778	(31,478,096)

11	Loss, if any, from line 7	11 (1,200,610)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12
13	Gain, if any, from line 31	13 196,260
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 (32,482,446)
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 12/18/2014

Form **4797** (2014)

SYNOVUS NOL - 000049

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 Music Val	12/01/1996	07/30/2014
B Music Val	01/01/1997	07/30/2014
C Music Vall	04/27/2006	07/30/2014
D Yukon 6 ton	03/04/2009	01/17/2014

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	915	299	1,187	3,475
21 Cost or other basis plus expense of sale	21	24,181	7,900	31,355	6,836
22 Depreciation (or depletion) allowed or allowable	22	24,181	7,900	31,355	5,161
23 Adjusted basis. Subtract line 22 from line 21	23				1,675
24 Total gain. Subtract line 23 from line 20	24	915	299	1,187	1,800
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				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				1,522
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	183	60	237	304
g Add lines 26b, 26e, and 26f	26g	183	60	237	582
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	4,743,467
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	196,260
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	4,547,207

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 N. Crawfor	09/11/2002	09/01/2014
B Sprinkler	11/29/2000	07/30/2014
C Fire Supre	04/30/2003	07/30/2014
D Painting	09/14/2005	07/30/2014

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	297,234	5,943	4,404	2,583
21 Cost or other basis plus expense of sale	21	240,059	13,292	9,850	5,778
22 Depreciation (or depletion) allowed or allowable	22		13,292	9,850	5,778
23 Adjusted basis. Subtract line 22 from line 21	23	240,059			
24 Total gain. Subtract line 23 from line 20	24	57,175	5,943	4,404	2,583
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		1,189	881	517
g Add lines 26b, 26e, and 26f	26g	0	1,189	881	517
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 Re-paved P	09/19/2005	07/30/2014
B Carpet	10/18/2005	07/30/2014
C Shutters	01/05/2006	07/30/2014
D Stewart	09/15/1997	02/28/2014

	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	3,877	2,525	1,073	5,402
21	Cost or other basis plus expense of sale	21	8,671	5,650	2,400	22,000
22	Depreciation (or depletion) allowed or allowable	22	5,599	5,650	2,400	22,000
23	Adjusted basis. Subtract line 22 from line 21	23	3,072			
24	Total gain. Subtract line 23 from line 20	24	805	2,526	1,073	5,402
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	393			
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	393			
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	412			
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	82	505	215	1,080
g	Add lines 26b, 26e, and 26f.	26g	475	505	215	1,080
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 Vault	09/15/1997	08/28/2014
B Wallpaper	09/15/1997	02/28/2014
C Landscaping	09/15/1997	02/28/2014
D Replaced S	09/03/2008	02/28/2014

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	16,180	1,528	7,903	231
21 Cost or other basis plus expense of sale	21	66,889	6,222	32,181	939
22 Depreciation (or depletion) allowed or allowable	22	66,889	6,222	32,181	913
23 Adjusted basis. Subtract line 22 from line 21	23				26
24 Total gain. Subtract line 23 from line 20	24	16,180	1,528	7,903	205
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
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				109
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				96
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	3,236	306	1,581	19
g Add lines 26b, 26e, and 26f	26g	3,236	306	1,581	128
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 Shelving	01/01/1998	09/30/2014
B Building P	08/01/2000	09/30/2014
C Paint Exte	01/01/2004	09/30/2014
D Vault	01/01/2007	11/30/2014

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	517	1,152	4,160	7,610
21 Cost or other basis plus expense of sale	21	1,172	2,610	9,421	27,865
22 Depreciation (or depletion) allowed or allowable	22	1,172	2,610	9,421	27,865
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	517	1,152	4,160	7,610
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	103	230	832	1,522
g Add lines 26b, 26e, and 26f	26g	103	230	832	1,522
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 System	01/01/2007	11/30/2014
B Cabling	06/09/1995	12/22/2014
C Cabling	08/28/1997	12/22/2014
D Backhoe Se	03/21/1987	12/22/2014

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	7,206	4,049	257	44
21 Cost or other basis plus expense of sale	21	26,388	8,168	519	90
22 Depreciation (or depletion) allowed or allowable	22	26,388	8,168	519	73
23 Adjusted basis. Subtract line 22 from line 21	23				17
24 Total gain. Subtract line 23 from line 20	24	7,206	4,049	257	27
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	1,441	810	51	5
g Add lines 26b, 26e, and 26f	26g	1,441	810	51	5
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 Materials	03/21/1989	12/22/2014
B Mosler	04/18/1989	12/22/2014
C Carpet	05/18/1989	12/22/2014
D Wallpaper	07/28/1989	12/22/2014

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	131	33,628	3,736	1,640
21 Cost or other basis plus expense of sale	21	265	67,849	7,537	3,309
22 Depreciation (or depletion) allowed or allowable	22	212	67,849	7,537	2,670
23 Adjusted basis. Subtract line 22 from line 21	23	53			639
24 Total gain. Subtract line 23 from line 20	24	78	33,628	3,736	1,001
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	16	6,726	747	200
g Add lines 26b, 26e, and 26f	26g	16	6,726	747	200
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 Labor-Hang	07/28/1989	12/22/2014
B Marble Van	08/02/1989	12/22/2014
C Landscapin	08/04/1989	12/22/2014
D Cabinets	08/09/1989	12/22/2014

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	644	42	951	5,049
21 Cost or other basis plus expense of sale	21	1,300	84	1,918	10,188
22 Depreciation (or depletion) allowed or allowable	22	1,049	69	1,918	10,188
23 Adjusted basis. Subtract line 22 from line 21	23	251	15		
24 Total gain. Subtract line 23 from line 20	24	393	27	951	5,049
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	79	5	190	1,010
g Add lines 26b, 26e, and 26f	26g	79	5	190	1,010
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 Backhoe Se	08/01/1989	12/22/2014
B window Tre	08/21/1989	12/22/2014
C Pkg Lot/La	08/21/1989	12/22/2014
D Mirrors &	09/06/1989	12/22/2014

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	113	1,701	4,142	718
21 Cost or other basis plus expense of sale	21	228	3,432	8,357	1,450
22 Depreciation (or depletion) allowed or allowable	22	183	2,769	8,357	1,450
23 Adjusted basis. Subtract line 22 from line 21	23	45	663		
24 Total gain. Subtract line 23 from line 20	24	68	1,038	4,142	718
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	208	828	144
g Add lines 26b, 26e, and 26f	26g	14	208	828	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 Architect	07/01/1989	12/22/2014
B Plumbing/W	07/01/1989	12/22/2014
C Open/Close	07/01/1989	12/22/2014
D Electrical	07/01/1989	12/22/2014

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	33,678	107	211	7,343
21 Cost or other basis plus expense of sale	21	67,950	216	425	14,815
22 Depreciation (or depletion) allowed or allowable	22	54,827	174	425	11,954
23 Adjusted basis. Subtract line 22 from line 21	23	13,123	42		2,861
24 Total gain. Subtract line 23 from line 20	24	20,555	65	211	4,482
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	4,111	13	42	896
g Add lines 26b, 26e, and 26f	26g	4,111	13	42	896
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 Site Prep	07/01/1989	12/22/2014
B Paint Sheet	07/01/1989	12/22/2014
C Construction	07/01/1989	12/22/2014
D Side Walk C	07/01/1989	12/22/2014

		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	1,629	1,682	26,327	1,721
21 Cost or other basis plus expense of sale	21	3,287	3,394	53,118	3,472
22 Depreciation (or depletion) allowed or allowable	22	2,652	2,739	42,860	2,801
23 Adjusted basis. Subtract line 22 from line 21	23	635	655	10,258	671
24 Total gain. Subtract line 23 from line 20	24	994	1,027	16,069	1,050
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	199	205	3,214	210
g Add lines 26b, 26e, and 26f	26g	199	205	3,214	210
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	
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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 Geotechnic	07/01/1989	12/22/2014
B Upgrade Ha	05/15/1992	12/22/2014
C Pkg Lot H	07/09/1992	12/22/2014
D Cabinets	05/04/1995	12/22/2014

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	2,807	87	180	151
21 Cost or other basis plus expense of sale	21	5,663	175	363	304
22 Depreciation (or depletion) allowed or allowable	22	4,569	175	258	304
23 Adjusted basis. Subtract line 22 from line 21	23	1,094		105	
24 Total gain. Subtract line 23 from line 20	24	1,713	87	75	151
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	343	17	15	30
g Add lines 26b, 26e, and 26f	26g	343	17	15	30
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 Safe Dep B	11/25/1996	12/22/2014
B Storage Ca	03/20/1997	12/22/2014
C Resurface	10/31/2000	12/22/2014
D Carpet Tile	09/02/2004	12/22/2014

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	2,260	1,003	2,072	2,218
21 Cost or other basis plus expense of sale	21	4,559	2,024	4,181	4,475
22 Depreciation (or depletion) allowed or allowable	22	4,559	2,024	3,934	4,475
23 Adjusted basis. Subtract line 22 from line 21	23			247	
24 Total gain. Subtract line 23 from line 20	24	2,260	1,003	1,825	2,218
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	452	201	365	444
g Add lines 26b, 26e, and 26f	26g	452	201	365	444
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	08/15/2008	12/22/2014
B Vault	05/29/2007	12/16/2014
C Ceramic Tile	05/29/2007	12/16/2014
D resilient	05/29/2007	12/16/2014

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	9,491	25,051	1,976	2,787
21 Cost or other basis plus expense of sale	21	19,149	84,657	6,677	9,420
22 Depreciation (or depletion) allowed or allowable	22	17,976	84,657	6,677	9,420
23 Adjusted basis. Subtract line 22 from line 21	23	1,173			
24 Total gain. Subtract line 23 from line 20	24	8,318	25,051	1,976	2,787
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	8,793			
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	8,318			
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		5,010	395	557
g Add lines 26b, 26e, and 26f	26g	8,318	5,010	395	557
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	05/29/2007	12/16/2014
B Gunbarrel	12/16/2008	12/19/2014
C New Granit	10/12/2010	12/19/2014
D Teller Lin	12/17/2001	11/30/2014

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	10,404	5,655	500	16,378
21 Cost or other basis plus expense of sale	21	35,160	10,079	891	50,750
22 Depreciation (or depletion) allowed or allowable	22	35,160	7,401	564	50,750
23 Adjusted basis. Subtract line 22 from line 21	23		2,678	327	
24 Total gain. Subtract line 23 from line 20	24	10,404	2,977	173	16,378
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		4,852		15,229
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b		2,977		15,229
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				1,149
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	2,081		35	230
g Add lines 26b, 26e, and 26f	26g	2,081	2,977	35	15,459
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 Irrigation	12/17/2001	11/30/2014
B Computer N	12/17/2001	11/30/2014
C Set Flag P	04/17/2002	11/30/2014
D 30 Flag P	04/17/2002	11/30/2014

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	4,792	539	161	348
21 Cost or other basis plus expense of sale	21	14,850	1,669	500	1,080
22 Depreciation (or depletion) allowed or allowable	22	13,461	1,669	500	1,080
23 Adjusted basis. Subtract line 22 from line 21	23	1,389			
24 Total gain. Subtract line 23 from line 20	24	3,403	539	161	348
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			150	324
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b			150	324
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	24
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	681	108	2	5
g Add lines 26b, 26e, and 26f	26g	681	108	152	329
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 VAT 100 DO	11/29/2006	11/30/2014
B Land Surro	01/13/1997	05/31/2014
C Various Assets	Various	Various
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	3,197	4,837,836	140,283	
21 Cost or other basis plus expense of sale	21	9,906	532,027	572,332	
22 Depreciation (or depletion) allowed or allowable	22	9,906		554,475	
23 Adjusted basis. Subtract line 22 from line 21	23		532,027	17,857	
24 Total gain. Subtract line 23 from line 20	24	3,197	4,305,809	122,426	
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a			554,475	
b Enter the **smaller** of line 24 or 25a	25b			122,426	
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	639			
g Add lines 26b, 26e, and 26f	26g	639	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		

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.
▶ Information about Form 5884 and its instructions is at *www.irs.gov/form5884.*

OMB No. 1545-0219

2014

Attachment Sequence No. 77

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ 3,264 × 25% (.25)	1a		816
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ 66,186 × 40% (.40)	1b		26,474
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ × 50% (.50)	1c		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2		27,290
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4		27,290
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6		

Form **7004**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ File a separate application for each return.

▶ Information about Form 7004 and its separate instructions is at *www.irs.gov/form7004.*

OMB No. 1545-0233

Print or Type	Name	Identifying number
	Synovus Financial Corp	58-1134883
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	1111 Bay Avenue Suite 200	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
	Columbus GA 31901	

Note. *File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.*

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

1 2

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ▶ ☒

If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application. See Attachment

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ▶ ☐

5a The application is for calendar year 2014, or tax year beginning _____, and ending _____

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (see instructions-attach explanation)

6	Tentative total tax	6	6,250,000
7	**Total** payments and credits (see instructions)	7	6,250,000
8	**Balance due.** Subtract line 7 from line 6 (see instructions)	8	NONE

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Form **7004** (Rev. 12-2012)

JXB F (14) 12/05/2012

SYNOVUS NOL - 000068

Synovus Financial Corp

Form 7004 - Affiliated Group Members

Name and address of each member of the affiliated group	Employer identification number
BNG Beltline LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	46-1246230
BOP Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	59-3736805
Broadway Asset Management Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	26-3881786
ELIMINATION COMPANY 1111 Bay Avenue Suite 200 Columbus GA 31901	00-1234567
Fernandina Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	46-1251670
Synovus Bank 1111 Bay Avenue Suite 200 Columbus GA 31901	58-0201800
Synovus Equity Investments Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	20-0748826
Synovus Mortgage Corp 1111 Bay Avenue Suite 200 Columbus GA 31901	63-1113916
Synovus RP Holdings LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	46-1278477
Synovus Securities Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	58-1625031
Synovus Title II LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	26-2967790
Synovus Title LLC 1111 Bay Avenue Suite 200 Columbus GA 31901	26-2571982
Synovus Trust Company NA 1111 Bay Avenue Suite 200 Columbus GA 31901	58-2146977
The Summerton Inn Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	57-0904782
UOS Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	57-1148460
WL Properties Inc 1111 Bay Avenue Suite 200 Columbus GA 31901	59-3583080

Form **8082**

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs.)

▶ See separate instructions.

OMB No. 1545-0790

Attachment Sequence No. 84

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

Part I General Information

1 Check boxes that apply: (a) ☒ Notice of inconsistent treatment (b) ☐ Administrative adjustment request (AAR)

2 Identify type of pass-through entity:

(a) ☒ Partnership (b) ☐ S corporation (c) ☐ Estate (d) ☐ Trust (e) ☐ REMIC

3 Employer identification number of pass-through entity

20-1594310

4 Name, address, and ZIP code of pass-through entity

CRA Fund of SBICs II LP
POB 817

Poughquag NY 12570

5 Internal Revenue Service Center where pass-through entity filed its return

E-FILE

6 Tax year of pass-through entity

01/01/2014 to 12/31/2014

7 Your tax year

01/01/2014 to 12/31/2014

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

	(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
		Amount of item	Treatment of item			
8	See Stmt 38					
9						
10						
11						

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

Part III Explanations *(continued)*

See Stmt 39

Form **8082**

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs.)

▶ See separate instructions.

OMB No. 1545-0790

Attachment Sequence No. 84

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

Part I General Information

1 Check boxes that apply: (a) ☒ Notice of inconsistent treatment (b) ☐ Administrative adjustment request (AAR)

2 Identify type of pass-through entity:

(a) ☒ Partnership (b) ☐ S corporation (c) ☐ Estate (d) ☐ Trust (e) ☐ REMIC

3 Employer identification number of pass-through entity

13-4141070

4 Name, address, and ZIP code of pass-through entity

The CRA Fund of SBICs LP
POB 817
Poughquag NY 12570

5 Internal Revenue Service Center where pass-through entity filed its return

E-FILE

6 Tax year of pass-through entity

01/01/2014 to 12/31/2014

7 Your tax year

01/01/2014 to 12/31/2014

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

	(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
		Amount of item	Treatment of item			
8	See Stmt 40					
9						
10						
11						

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

Part III Explanations *(continued)*

See Stmt 41

Form **8082** (Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs.)

▶ See separate instructions.

OMB No. 1545-0790

Attachment Sequence No. 84

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

Part I General Information

1 Check boxes that apply: (a) ☒ Notice of inconsistent treatment (b) ☐ Administrative adjustment request (AAR)

2 Identify type of pass-through entity:

(a) ☒ Partnership (b) ☐ S corporation (c) ☐ Estate (d) ☐ Trust (e) ☐ REMIC

3 Employer identification number of pass-through entity

20-3643795

4 Name, address, and ZIP code of pass-through entity

Aspenwood Square Apartments LP
105 Tallapoosa Street Suite 300
Montgomery AL 36104

5 Internal Revenue Service Center where pass-through entity filed its return

E-FILE

6 Tax year of pass-through entity

01/01/2014 to 12/31/2014

7 Your tax year

01/01/2014 to 12/31/2014

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
	Amount of item	Treatment of item			
8 Net rental real estate loss	X		0	-428,860	428,860
9 Other Income - rental real estate allo	X		0	428,860	-428,860
10 Low income housing tax credit other fr	X		0	176,170	-176,170
11					

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

Ref line # 2

Final 2014 Schedule K-1 not received as of filing date of Foxm 1120. Estimated 2014 using 2013 actual amounts

Part III Explanations *(continued)*

Ref line # 11

Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts

Ref line # 15b

Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts

Form **8586** (Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ Attach to your tax return.
▶ Information about Form 8586 is available at *www.irs.gov/form8586*.

OMB No. 1545-0984

Attachment Sequence No. 36a

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ 0		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☒ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) See Stmt 42 (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	675,668
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5	675,668
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶ 0		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☒ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) See Stmt 43 (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	402,256
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12	402,256
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14	

For Paperwork Reduction Act Notice, see General Instructions.

JXB F 11/26/2014

Form **8827**

Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 8827 and its instructions is at *www.irs.gov/form8827*.

OMB No. 1545-0123

2014

Name	Employer identification number
Synovus Financial Corp	58-1134883

1	Alternative minimum tax (AMT) for 2013. Enter the amount from line 14 of the 2013 Form 4626	1	3,666,447
2	Minimum tax credit carryforward from 2013. Enter the amount from line 9 of the 2013 Form 8827	2	19,063,169
3	Enter any 2013 unallowed qualified electric vehicle credit (see instructions)	3	
4	Add lines 1, 2, and 3	4	22,729,616
5	Enter the corporation's 2014 regular income tax liability minus allowable tax credits (see instructions)	5	NONE
6	Is the corporation a "small corporation" exempt from the AMT for 2014 (see instructions)? • **Yes.** Enter 25% of the excess of line 5 over $25,000. If line 5 is $25,000 or less, enter -0- • **No.** Complete Form 4626 for 2014 and enter the tentative minimum tax from line 12	6	6,152,455
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	0
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	
c	Add lines 7a and 7b	7c	
8a	Enter the **smaller** of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	0
b	**Current year minimum tax credit.** Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	0
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	
9	**Minimum tax credit carryforward to 2015.** Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	22,729,616

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8844 and its separate instructions is at *www.irs.gov/form8844.*

OMB No. 1545-1444

2014

Attachment Sequence No. **99**

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

1	Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)			
a	Qualified empowerment zone wages	$ 5,148 × 20% (.20)	1a	1,030
b	Reserved		1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages		2	1,030
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts		3	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3		4	1,030
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3		6	

For Paperwork Reduction Act Notice, see separate instructions.

JXB F 01/22/2015

Form **8844** (2014)

SYNOVUS NOL - 000078

Form **8912**

Credit to Holders of Tax Credit Bonds

OMB No. 1545-2025

2014

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Information about Form 8912 and its separate instructions is at *www.irs.gov/form8912.*

Attachment Sequence No. **154**

Name(s) shown on return

Synovus Financial Corp

Identifying number

58-1134883

Part I Current Year Credit

1	Bond credit(s) from Part III. Enter the amount from line 14 (see instructions)	1	68,600
2	Bond credit(s) from Part IV. Enter the amount from line 20 (see instructions)	2	
3	Carryforward of credits for qualified tax credit bonds and build America bonds to 2014 (see instructions)	3	
4	**Total credit.** Add lines 1 through 3. Estates and trusts figuring the credit for a clean renewable energy bond, go to line 5; Partnerships and S corporations, report this amount on Schedule K (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.); all others, go to Part II	4	68,600
5	Amount allocated to the beneficiaries of the estate or trust. (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.) (see instructions)	5	
6	**Estates and trusts.** Subtract line 5 from line 4. Use this amount to complete Part II	6	

Part II Allowable Credit

7	**Regular tax before credits:** • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	**Alternative minimum tax:** • Individuals. Enter the amount from Form 6251, line 35. • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	6,152,455
9	Add line 7 and line 8			9	6,152,455
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b			
c	General business credit (see instructions)	10c	430,576		
d	Credit for prior year minimum tax (Form 8801 or Form 8827)	10d			
e	Add lines 10a through 10d			10e	430,576
11	**Net income tax.** Subtract line 10e from line 9			11	5,721,879
12	**Credit to holders of tax credit bonds allowed for the current year.** Enter the **smallest** of line 4, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 4, see instructions.) **Estates and trusts,** enter the **smallest** of line 6, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 6, see instructions.) Report this amount on Form 1040, line 54 or Form 1040NR, line 51; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return			12	68,600

For Paperwork Reduction Act Notice, see separate instructions.
JXB F 12/05/2014

SYNOVUS NOL - 000079

Form 8912 (2014)

Name(s) shown on return: Synovus Financial Corp

Identifying number: 58-1134883

Part III **Bond credit(s) reported to you on Form(s) 1097-BTC (see instructions).**
If you are claiming a bond credit for which you did not receive a Form 1097-BTC, see the instructions.

(a) Name of issuer of Form(s) 1097-BTC	(b1) Identifying number of issuer of Form(s) 1097-BTC	(b2) Unique identifier (see instructions)	(c) Amount reported on Form(s) 1097-BTC (see instructions)
13 Muscogee County Scholl District			68,600

Form 8912 (2014)

Name(s) shown on return

Identifying number

58-1134883

Synovus Financial Corp

Part IV **Bond credit(s) from bonds held by you and/or your nominee(s) not reported to you on Form(s) 1097-BTC** (see instructions)

15	a	Bond Issuer's name, city or town, and state ▶
	b	Bond Issuer's employer identification number ▶
16	a	Date bond issued ▶
	b	Date bond matures ▶
17		Date bond disposed of (if applicable) ▶

	(a) CUSIP number. If CUSIP number not issued, enter principal payment dates. (Clean renewable energy bonds: Include CUSIP number and principal payment dates. Build America bonds: Include CUSIP number and interest payment dates.)	(b) Outstanding bond principal (or for build America bonds, interest payable)	(c) Credit rate	(d) Multiply (b) x (c)	(e) %	(f) Multiply (d) x (e)
18						

19	Add the amounts on line 18, column (f)	19	
20	For a **new** clean renewable energy bond or a qualified energy conservation bond, multiply the amount on line 19 by 70% (.70) and enter the result here. For a clean renewable energy bond, qualified zone academy bond, qualified school construction bond, or build America bond, enter the amount from line 19 here. Enter the line 20 amount on line 2. See the instructions for how to report as interest income	20	

Form **8925**
(Rev. January 2010)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

▶ Attach to the policyholder's tax return—See instructions.

OMB No. 1545-2089

Attachment Sequence No. 160

Name(s) shown on return	Identifying number
Synovus Financial Corp	58-1134883
Name of policyholder, if different from above	Identifying number, if different from above

Type of business

Bank Holding Company

1	Enter the number of employees the policyholder had at the end of the tax year	1	4,511
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See *Section 1035 exchanges* on page 2 for an exception	2	102
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	84,765,319
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? ☒ Yes ☐ No		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

For Paperwork Reduction Act Notice, see page 2.

Form **8925** (Rev. 1-2010)

JXB F (14) 07/20/2012

SYNOVUS NOL - 000082

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at *www.irs.gov/form8949.*

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2014

Attachment Sequence No. **12A**

Name(s) shown on return

Synovus Financial Corp

Social security number or taxpayer identification number

58-1134883

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶			0	0		0	0

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

JXB F 12/04/2014

Form **8949** (2014)

SYNOVUS NOL - 000083

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at *www.irs.gov/form8949.*

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2014

Attachment Sequence No. **12A**

Name(s) shown on return

Synovus Financial Corp

Social security number or taxpayer identification number

58-1134883

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if **Box A** above is checked), line 2 (if **Box B** above is checked), or line 3 (if **Box C** above is checked) ▶			0	0		0	0

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

JXB F 12/04/2014

Form **8949** (2014)

SYNOVUS NOL - 000084

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at *www.irs.gov/form8949.*

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2014

Attachment Sequence No. **12A**

Name(s) shown on return

Synovus Financial Corp

Social security number or taxpayer identification number

58-1134883

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☒ **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
Loss from Sch K-1 Second Curve	Various	06/30/2014					-54,145
From Sch K-1 CRA Fd of SBICs I	Various	06/30/2014					-371
From Sch K-1 CRA Fd of SBICsII	Various	06/30/2014					-3,083
Gain from CB&T Hous Fd Inv	Various	06/30/2014					32,780
Gain from Main & Gervais	Various	06/30/2014					119,460
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line **1b** (if **Box A** above is checked), line **2** (if **Box B** above is checked), or line **3** (if **Box C** above is checked) ▶			0	0		0	94,641

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

JXB F 12/04/2014

Form **8949** (2014)

SYNOVUS NOL - 000085

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
Synovus Financial Corp	58-1134883

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
2 **Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			0	0		0	0

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate Instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
Synovus Financial Corp	58-1134883

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
2 **Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			0	0		0	0

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side | Social security number or taxpayer identification number

Synovus Financial Corp | 58-1134883

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☒ **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
Gain from Sch K-1 Cordova Inte	Various	06/30/2014					24,166
Loss from Sch K-1 GAA Real Est	Various	06/30/2014					-6
Gain from Sch K-1 Second Curve	Various	06/30/2014					137,725
From Sch K-1 CRA Fd of SBICs I	Various	06/30/2014					117,990
From Sch K-1 CRA Fd of SBICsII	Various	06/30/2014					117,193
Sale of LIHC from Callier	03/29/2004	12/16/2014	48,528	12,183			36,345
Sale of LIHC from Union Hill	03/30/2005	12/16/2014	40,013	6,697			33,316
Sale of LIHC - Ashton Avalon	05/30/2008	12/16/2014	494,113	95,103			399,010
Sale of LIHC - Baker Village	10/07/2008	12/16/2014	520,000	74,626			445,374
Sale of LIHC - Syn GA St Tax	06/30/2009	08/01/2014	1,167,300	234,368			932,932
2 **Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			2,269,954	422,977		0	2,244,045

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Synovus Financial Corp
INCOME, DEDUCTIONS, AND TAXES - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201600
INCOME:								
1a Gross receipts or sales	0	0	0	0	0	0	0	0
b Less: Returns and allowances	0	0	0	0	0	0	0	0
c Net receipts or sales	0	0	0	0	0	0	0	0
2 Less: cost of goods sold (Form 1125-A, line 8)	0	0	0	0	0	0	0	0
3 Gross profit	0	0	0	0	0	0	0	0
4 Dividends (Sch. C, line 19)	3,770,912	0	0	3,770,912	71,109	0	0	3,628,547
5 Interest	926,079,123	(0)	0	926,079,123	14,191,037	280,349	0	922,356,917
6 Gross rents	7,397,313	0	0	7,397,313	0	0	0	7,290,944
7 Gross royalties	0	0	0	0	0	0	0	0
8 Capital gain net income (Schedule D)	0	(842,551)	0	842,551	0	0	0	842,551
9 Net gain or (loss) from Form 4797, line 17	(32,482,446)	0	0	(32,482,446)	137,589	(2,968,697)	0	(28,372,181)
10 Other income	288,853,572	0	0	288,853,572	(571,551)	0	0	212,491,682
11 Total income. Lines 3 through 10	1,193,618,474	(842,551)	0	1,194,461,025	13,828,184	(2,688,348)	0	1,118,238,460
DEDUCTIONS:								
12 Compensation of officers (Form 1125-E, line 4)	51,650,399	0	0	51,650,399	0	0	0	36,313,799
13 Salaries and wages	262,283,655	0	0	262,283,655	45,139	0	0	228,716,121
14 Repairs and maintenance	31,151,818	0	0	31,151,818	123,549	0	0	30,466,910
15 Bad Debts	80,074,403	0	0	80,074,403	0	5,825,532	0	73,469,306
16 Rents	33,368,219	0	0	33,368,219	0	0	0	29,374,861
17 Taxes and licenses	37,116,822	0	0	37,116,822	(415,301)	(171,698)	0	34,376,161
18 Interest	109,160,819	0	0	109,160,819	45,725,874	13,710,230	0	64,226,545
19 Charitable contributions	0	(1,068,935)	0	1,068,935	0	0	0	1,046,035
20a Depreciation (Form 4562)	21,875,188	0	0	21,875,188	86,143	0	0	21,613,649
20b Less: Depreciation claimed on Form 1125-A	0	0	0	0	0	0	0	0
20c Net depreciation	21,875,188	0	0	21,875,188	86,143	0	0	21,613,649
21 Depletion	0	0	0	0	0	0	0	0
22 Advertising	21,624,965	0	0	21,624,965	0	0	0	21,525,086
23 Pension, profit-sharing, etc., plans	5,918,951	0	0	5,918,951	0	0	0	4,492,691
24 Employee benefit programs	12,658,407	0	0	12,658,407	0	0	0	12,667,577
25 Domestic production activities deduction	0	0	0	0	0	0	0	0
26 Other deductions	228,500,809	0	0	228,500,809	11,555,782	326,852	0	200,631,338
27 Total deductions. Lines 12 through 26	895,384,455	(1,068,935)	0	896,453,390	57,121,186	19,690,916	0	758,920,079
28 Tax. inc. before NOL & special deductions	298,234,019	226,384	0	298,007,635	(43,293,002)	(22,379,264)	0	359,318,381
29a Less: NOL deduction	297,698,940	297,698,940	0	0	0	0	0	0
b Less: Special deductions (Sch. C line 20)	535,079	0	0	535,079	49,776	0	0	484,908
c Total NOL and special deductions	298,234,019	297,698,940	0	535,079	49,776	0	0	484,908
Less: CCF amount	0	0	0	0	0	0	0	0
30 Taxable income. Line 28 less line 29c less CCF amount	0	(297,472,556)	0	297,472,556	(43,342,778)	(22,379,264)	0	358,833,473

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Synovus Financial Corp
INCOME, DEDUCTIONS, AND TAXES - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SMC SNV MORTG CORP 63-1113916	SYNTITLE SYN TITLE 26-2571982	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977	UOSPROPERTIE UOS PROPERTIES 57-1148460
INCOME:								
1a Gross receipts or sales	0	0	0	0	0	0	0	0
b Less: Returns and allowances	0	0	0	0	0	0	0	0
c Net receipts or sales	0	0	0	0	0	0	0	0
2 Less: cost of goods sold (Form 1125-A, line 8)	0	0	0	0	0	0	0	0
3 Gross profit	0	0	0	0	0	0	0	0
4 Dividends (Sch. C, line 19)	0	0	0	0	0	554	70,692	0
5 Interest	3,859,959	0	0	0	0	454,891	102,562	0
6 Gross rents	46,830	0	0	0	0	49,627	9,912	0
7 Gross royalties	0	0	0	0	0	0	0	0
8 Capital gain net income (Schedule D)	0	0	0	0	0	0	0	0
9 Net gain or (loss) from Form 4797, line 17	(232,372)	0	0	0	0	0	0	0
10 Other income	23,080,437	243,590	439,387	0	(12,146)	35,795,644	40,574,636	0
11 Total income. Lines 3 through 10	26,754,854	243,590	439,387	0	(12,146)	36,300,726	40,757,802	0
DEDUCTIONS:								
12 Compensation of officers (Form 1125-E, line 4)	2,995,718	0	147,773	0	0	983,425	11,209,684	0
13 Salaries and wages	16,023,098	0	122,795	0	0	10,617,614	6,758,888	0
14 Repairs and maintenance	91,953	0	0	0	0	373,378	96,028	0
15 Bad Debts	779,565	0	0	0	0	0	0	0
16 Rents	1,680,087	0	16,440	0	0	610,437	1,686,394	0
17 Taxes and licenses	1,251,018	15,152	17,428	0	0	676,755	1,367,307	0
18 Interest	663,468	0	0	0	0	1,294	0	0
19 Charitable contributions	0	0	0	0	0	1,350	21,550	0
20a Depreciation (Form 4562)	53,259	0	0	0	0	46,029	76,108	0
20b Less: Depreciation claimed on Form 1125-A	0	0	0	0	0	0	0	0
20c Net depreciation	53,259	0	0	0	0	46,029	76,108	0
21 Depletion	0	0	0	0	0	0	0	0
22 Advertising	85,257	0	0	0	0	6,915	7,707	0
23 Pension, profit-sharing, etc., plans	597,880	0	8,438	0	0	252,865	567,077	0
24 Employee benefit programs	(1,038,861)	0	13,650	0	0	707,275	1,231,452	0
25 Domestic production activities deduction	0	0	0	0	0	0	0	0
26 Other deductions	7,949,179	19,527	33,458	119	0	23,142,693	7,104,377	0
27 Total deductions. Lines 12 through 26	31,131,521	34,679	359,982	119	0	37,420,030	30,126,572	0
28 Tax. inc. before NOL & special deductions	(4,376,667)	208,911	79,405	(119)	(12,146)	(1,119,304)	10,631,230	0
29a Less: NOL deduction	0	0	0	0	0	0	0	0
b Less: Special deductions (Sch. C line 20)	0	0	0	0	0	395	0	0
c Total NOL and special deductions	0	0	0	0	0	395	0	0
Less: CCF amount	0	0	0	0	0	0	0	0
30 Taxable income. Line 28 less line 29c less CCF amount	(4,376,667)	208,911	79,405	(119)	(12,146)	(1,119,699)	10,631,230	0

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Synovus Financial Corp
INCOME, DEDUCTIONS, AND TAXES - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	WLPROPERTIES WL PROPERTIES 59-3583080	BNG BELTLINE BNG Belt 46-1246230	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477	ELIM ELIMINATION CO. 00-1234567
INCOME:					
1a Gross receipts or sales	0	0	0	0	0
b Less: Returns and allowances	0	0	0	0	0
c Net receipts or sales	0	0	0	0	0
2 Less: cost of goods sold (Form 1125-A, line 8)	0	0	0	0	0
3 Gross profit	0	0	0	0	0
4 Dividends (Sch. C, line 19)	0	0	0	0	0
5 Interest	0	0	0	0	(15,166,592)
6 Gross rents	0	0	0	0	0
7 Gross royalties	0	0	0	0	0
8 Capital gain net income (Schedule D)	0	0	0	0	0
9 Net gain or (loss) from Form 4797, line 17	0	0	(1,046,785)	0	0
10 Other income	0	0	0	0	(23,188,107)
11 Total income. Lines 3 through 10	0	0	(1,046,785)	0	(38,354,699)
DEDUCTIONS:					
12 Compensation of officers (Form 1125-E, line 4)	0	0	0	0	0
13 Salaries and wages	0	0	0	0	0
14 Repairs and maintenance	0	0	0	0	0
15 Bad Debts	0	0	0	0	0
16 Rents	0	0	0	0	0
17 Taxes and licenses	0	0	0	0	0
18 Interest	0	0	0	0	(15,166,592)
19 Charitable contributions	0	0	0	0	0
20a Depreciation (Form 4562)	0	0	0	0	0
20b Less: Depreciation claimed on Form 1125-A	0	0	0	0	0
20c Net depreciation	0	0	0	0	0
21 Depletion	0	0	0	0	0
22 Advertising	0	0	0	0	0
23 Pension, profit-sharing, etc., plans	0	0	0	0	0
24 Employee benefit programs	0	0	0	0	(922,586)
25 Domestic production activities deduction	0	0	0	0	0
26 Other deductions	0	0	3,006	0	(22,265,521)
27 Total deductions. Lines 12 through 26	0	0	3,006	0	(38,354,699)
28 Tax. inc. before NOL & special deductions	0	0	(1,049,790)	0	0
29a Less: NOL deduction	0	0	0	0	0
b Less: Special deductions (Sch. C line 20)	0	0	0	0	0
c Total NOL and special deductions	0	0	0	0	0
Less: CCF amount	0	0	0	0	0
30 Taxable income. Line 28 less line 29c less CCF amount	0	0	(1,049,790)	0	0

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Synovus Financial Corp
INCOME, DEDUCTIONS, AND TAXES - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201800
TAX AND PAYMENTS:								
31 Total tax (Sch. J, line 10)	5,653,279							
Insurance companies only - PY special estimated tax pmts	0							
32 Total payments and refundable credits	6,250,000							
33 Penalty for underpayment of estimated tax	0							
34 Tax due	0							
35 Overpayment	596,721							
36a Amount of line 35 to be credited to estimated tax	596,721							
b Amount of line 35 to be refunded	0							
Section 1291 Interest	0							
Section 1294 Interest	0							

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Synovus Financial Corp
INCOME, DEDUCTIONS, AND TAXES - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SMC SNV MORTG CORP 63-1113916	SYNTITLE SYN TITLE 26-2571982	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977	UOSPROPERTIE UOS PROPERTIES 57-1148460
TAX AND PAYMENTS:								
31 Total tax (Sch. J, line 10)								
Insurance companies only - PY special estimated tax pmts								
32 Total payments and refundable credits								
33 Penalty for underpayment of estimated tax								
34 Tax due								
35 Overpayment								
36a Amount of line 35 to be credited to estimated tax								
b Amount of line 35 to be refunded								
Section 1291 Interest								
Section 1294 Interest								

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Synovus Financial Corp
INCOME, DEDUCTIONS, AND TAXES - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	WLPROPERTIES WL PROPERTIES 59-3583080	BNG BELTLINE BNG Belt 46-1246230	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477	ELIM ELIMINATION CO. 00-1234567
TAX AND PAYMENTS:					
31 Total tax (Sch. J, line 10)					
Insurance companies only - PY special estimated tax pmts					
32 Total payments and refundable credits					
33 Penalty for underpayment of estimated tax					
34 Tax due					
35 Overpayment					
36a Amount of line 35 to be credited to estimated tax					
b Amount of line 35 to be refunded					
Section 1291 Interest					
Section 1294 Interest					

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Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883
SCHEDULE J - PART I - TAX COMPUTATION					
2 Income tax	0	(129,292,621)	0	129,292,621	0
3 Alternative minimum tax	6,152,455	6,152,455	0	0	0
4 Add lines 2 and 3	6,152,455	(123,140,166)	0	129,292,621	0
5a Foreign tax credit (Form 1118)	0	0	0	0	0
b Qualified electric vehicle and Am Samoa econ dev credit:					
Form 8834 - Qualified electric vehicle credit	0	0	0	0	0
Form 5735 - American Samoa economic dev credit	0	0	0	0	0
b Total Qualified electric vehicle and Am Samoa econ dev credit	0	0	0	0	0
c General business credit allowed for current year	430,576	23,512	0	407,064	0
d Credit for prior year minimum tax (Form 8827)	0	0	0	0	0
e Bond credits from Form 8912	68,600	0	0	68,600	0
6 Total credits. Add lines 5a through 5e	499,176	23,512	0	475,664	0
7 Subtract line 6 from line 4	5,653,279	(123,163,678)	0	128,816,957	0
8 Personal holding company tax (Schedule PH)	0	0	0	0	0
9a Recapture of investment credit (Form 4255)	0	0	0	0	0
b Recapture of low-income housing credit (Form 8611)	0	0	0	0	0
c Int due under look-back method - long-term contracts (Form 8697)	0	0	0	0	0
d Int due under look-back method - income forecast meth (Form 8866)	0	0	0	0	0
e Alternative tax on qualifying shipping activities (Form 8902)	0	0	0	0	0
f Other taxes					
Indian employment	0	0	0	0	0
QEV recapture	0	0	0	0	0
New markets recapture	0	0	0	0	0
Employer-provided childcare recapture	0	0	0	0	0
CCF	0	0	0	0	0
Sec. 453(I)(3) interest	0	0	0	0	0
Sec. 453(A)(c) interest	0	0	0	0	0
Interest due on deferred gain	0	0	0	0	0
Interest due under section 1291(c)(3)	0	0	0	0	0
Section 1352(2) tax	0	0	0	0	0
Other taxes	0	0	0	0	0
10 Total. Add lines 9a through 9f	0	0	0	0	0

Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201800	SMC SNV MORTG CORP 63-1113916	SYNTITLE SYN TITLE 26-2571982
SCHEDULE J - PART I - TAX COMPUTATION					
2 Income tax	0	0	125,591,716	0	64,726
3 Alternative minimum tax	0	0	0	0	0
4 Add lines 2 and 3	0	0	125,591,716	0	64,726
5a Foreign tax credit (Form 1118)	0	0	0	0	0
b Qualified electric vehicle and Am Samoa econ dev credit:					
Form 8834 - Qualified electric vehicle credit	0	0	0	0	0
Form 5735 - American Samoa economic dev credit	0	0	0	0	0
b Total Qualified electric vehicle and Am Samoa econ dev credit	0	0	0	0	0
c General business credit allowed for current year	0	0	407,064	0	0
d Credit for prior year minimum tax (Form 8827)	0	0	0	0	0
e Bond credits from Form 8912	0	0	68,600	0	0
6 Total credits. Add lines 5a through 5e	0	0	475,664	0	0
7 Subtract line 6 from line 4	0	0	125,116,052	0	64,726
8 Personal holding company tax (Schedule PH)	0	0	0	0	0
9a Recapture of investment credit (Form 4255)	0	0	0	0	0
b Recapture of low-income housing credit (Form 8611)	0	0	0	0	0
c Int due under look-back method - long-term contracts (Form 8697)	0	0	0	0	0
d Int due under look-back method - income forecast meth (Form 8866)	0	0	0	0	0
e Alternative tax on qualifying shipping activities (Form 8902)	0	0	0	0	0
f Other taxes					
Indian employment	0	0	0	0	0
QEV recapture	0	0	0	0	0
New markets recapture	0	0	0	0	0
Employer-provided childcare recapture	0	0	0	0	0
CCF	0	0	0	0	0
Sec. 453(l)(3) interest	0	0	0	0	0
Sec. 453(A)(c) interest	0	0	0	0	0
Interest due on deferred gain	0	0	0	0	0
Interest due under section 1291(c)(3)	0	0	0	0	0
Section 1352(2) tax	0	0	0	0	0
Other taxes	0	0	0	0	0
10 Total. Add lines 9a through 9f	0	0	0	0	0

Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977
SCHEDULE J - PART I - TAX COMPUTATION					
2 Income tax	15,248	0	0	0	3,620,931
3 Alternative minimum tax	0	0	0	0	0
4 Add lines 2 and 3	15,248	0	0	0	3,620,931
5a Foreign tax credit (Form 1118)	0	0	0	0	0
b Qualified electric vehicle and Am Samoa econ dev credit:					
Form 8834 - Qualified electric vehicle credit	0	0	0	0	0
Form 5735 - American Samoa economic dev credit	0	0	0	0	0
b Total Qualified electric vehicle and Am Samoa econ dev credit	0	0	0	0	0
c General business credit allowed for current year	0	0	0	0	0
d Credit for prior year minimum tax (Form 8827)	0	0	0	0	0
e Bond credits from Form 8912	0	0	0	0	0
6 Total credits. Add lines 5a through 5e	0	0	0	0	0
7 Subtract line 6 from line 4	15,248	0	0	0	3,620,931
8 Personal holding company tax (Schedule PH)	0	0	0	0	0
9a Recapture of investment credit (Form 4255)	0	0	0	0	0
b Recapture of low-income housing credit (Form 8611)	0	0	0	0	0
c Int due under look-back method - long-term contracts (Form 8697)	0	0	0	0	0
d Int due under look-back method - income forecast meth (Form 8866)	0	0	0	0	0
e Alternative tax on qualifying shipping activities (Form 8902)	0	0	0	0	0
f Other taxes					
Indian employment	0	0	0	0	0
QEV recapture	0	0	0	0	0
New markets recapture	0	0	0	0	0
Employer-provided childcare recapture	0	0	0	0	0
CCF	0	0	0	0	0
Sec. 453(I)(3) interest	0	0	0	0	0
Sec. 453(A)(c) interest	0	0	0	0	0
Interest due on deferred gain	0	0	0	0	0
Interest due under section 1291(c)(3)	0	0	0	0	0
Section 1352(2) tax	0	0	0	0	0
Other taxes	0	0	0	0	0
10 Total. Add lines 9a through 9f	0	0	0	0	0

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Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	UOSPROPERTIE UOS PROPERTIES 57-1148460	WLPROPERTIES WL PROPERTIES 59-3583080	BNG BELTLINE BNG Belt 46-1246230	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477
SCHEDULE J - PART I - TAX COMPUTATION					
2 Income tax	0	0	0	0	0
3 Alternative minimum tax	0	0	0	0	0
4 Add lines 2 and 3	0	0	0	0	0
5a Foreign tax credit (Form 1118)	0	0	0	0	0
b Qualified electric vehicle and Am Samoa econ dev credit:					
Form 8834 - Qualified electric vehicle credit	0	0	0	0	0
Form 5735 - American Samoa economic dev credit	0	0	0	0	0
b Total Qualified electric vehicle and Am Samoa econ dev credit	0	0	0	0	0
c General business credit allowed for current year	0	0	0	0	0
d Credit for prior year minimum tax (Form 8827)	0	0	0	0	0
e Bond credits from Form 8912	0	0	0	0	0
6 Total credits. Add lines 5a through 5e	0	0	0	0	0
7 Subtract line 6 from line 4	0	0	0	0	0
8 Personal holding company tax (Schedule PH)	0	0	0	0	0
9a Recapture of investment credit (Form 4255)	0	0	0	0	0
b Recapture of low-income housing credit (Form 8611)	0	0	0	0	0
c Int due under look-back method - long-term contracts (Form 8697)	0	0	0	0	0
d Int due under look-back method - income forecast meth (Form 8866)	0	0	0	0	0
e Alternative tax on qualifying shipping activities (Form 8902)	0	0	0	0	0
f Other taxes					
Indian employment	0	0	0	0	0
QEV recapture	0	0	0	0	0
New markets recapture	0	0	0	0	0
Employer-provided childcare recapture	0	0	0	0	0
CCF	0	0	0	0	0
Sec. 453(l)(3) interest	0	0	0	0	0
Sec. 453(A)(c) interest	0	0	0	0	0
Interest due on deferred gain	0	0	0	0	0
Interest due under section 1291(c)(3)	0	0	0	0	0
Section 1352(2) tax	0	0	0	0	0
Other taxes	0	0	0	0	0
10 Total. Add lines 9a through 9f	0	0	0	0	0

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Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

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Line Description	ELIM ELIMINATION CO. 00-1234567
SCHEDULE J - PART I - TAX COMPUTATION	
2 Income tax	0
3 Alternative minimum tax	0
4 Add lines 2 and 3	0
5a Foreign tax credit (Form 1118)	0
b Qualified electric vehicle and Am Samoa econ dev credit:	
Form 8834 - Qualified electric vehicle credit	0
Form 5735 - American Samoa economic dev credit	0
b Total Qualified electric vehicle and Am Samoa econ dev credit	0
c General business credit allowed for current year	0
d Credit for prior year minimum tax (Form 8827)	0
e Bond credits from Form 8912	0
6 Total credits. Add lines 5a through 5e	0
7 Subtract line 6 from line 4	0
8 Personal holding company tax (Schedule PH)	0
9a Recapture of investment credit (Form 4255)	0
b Recapture of low-income housing credit (Form 8611)	0
c Int due under look-back method - long-term contracts (Form 8697)	0
d Int due under look-back method - income forecast meth (Form 8866)	0
e Alternative tax on qualifying shipping activities (Form 8902)	0
f Other taxes	
Indian employment	0
QEV recapture	0
New markets recapture	0
Employer-provided childcare recapture	0
CCF	0
Sec. 453(I)(3) interest	0
Sec. 453(A)(c) interest	0
Interest due on deferred gain	0
Interest due under section 1291(c)(3)	0
Section 1352(2) tax	0
Other taxes	0
10 Total. Add lines 9a through 9f	0

Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883
Adjustments:					
Sec. 1294 deferral tax	0	0	0	0	0
Less: Sec. 1294 election	0	0	0	0	0
Less: Sec. 1363(d) deferral	0	0	0	0	0
Less: Sec. 1341 right of claim	0	0	0	0	0
Additional tax from Form 3520	0	0	0	0	0
Other tax additions	0	0	0	0	0
11 Total tax. Add lines 7 through adjustments	5,653,279	(123,163,678)	0	128,816,957	0
SCHEDULE J - PART II - PAYMENTS AND REFUNDABLE CREDITS					
12 Overpayment allowed as a credit	1,161,527				
13 Estimated tax payments	5,088,473				
14 Less refund applied for on Form 4466	0				
15 Combine lines 12, 13, and 14	6,250,000				
16 Tax deposited with Form 7004	0				
17 Withholding	0				
18 Total payments. Add lines 15, 16, and 17	6,250,000				
19 Refundable credits from:					
a CR-Undistributed capital gains (Form 2439)	0				
b CR for Federal tax on fuels (Form 4136)	0				
Ozone depletion chemical tax credit	0				
c Form 8827, line 8c	0				
d Other	0				
20 Total Credits. Add lines 19a through 19d	0				
21 Total payments and credits. Add lines 18 and 20	6,250,000				

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Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201800	SMC SNV MORTG CORP 63-1113916	SYNTITLE SYN TITLE 26-2571982
Adjustments:					
Sec. 1294 deferral tax	0	0	0	0	0
Less: Sec. 1294 election	0	0	0	0	0
Less: Sec. 1363(d) deferral	0	0	0	0	0
Less: Sec. 1341 right of claim	0	0	0	0	0
Additional tax from Form 3520	0	0	0	0	0
Other tax additions	0	0	0	0	0
11 Total tax. Add lines 7 through adjustments	0	0	125,116,052	0	64,726

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SCHEDULE J - PART II - PAYMENTS AND REFUNDABLE CREDITS

12 Overpayment allowed as a credit
13 Estimated tax payments
14 Less refund applied for on Form 4466
15 Combine lines 12, 13, and 14
16 Tax deposited with Form 7004
17 Withholding
18 Total payments. Add lines 15, 16, and 17
19 Refundable credits from:
a CR-Undistributed capital gains (Form 2439)
b CR for Federal tax on fuels (Form 4136)
Ozone depletion chemical tax credit
c Form 8827, line 8c
d Other
20 Total Credits. Add lines 19a through 19d
21 Total payments and credits. Add lines 18 and 20

Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977
Adjustments:					
Sec. 1294 deferral tax	0	0	0	0	0
Less: Sec. 1294 election	0	0	0	0	0
Less: Sec. 1363(d) deferral	0	0	0	0	0
Less: Sec. 1341 right of claim	0	0	0	0	0
Additional tax from Form 3520	0	0	0	0	0
Other tax additions	0	0	0	0	0
11 Total tax. Add lines 7 through adjustments	15,248	0	0	0	3,620,931
SCHEDULE J - PART II - PAYMENTS AND REFUNDABLE CREDITS					
12 Overpayment allowed as a credit					
13 Estimated tax payments					
14 Less refund applied for on Form 4466					
15 Combine lines 12, 13, and 14					
16 Tax deposited with Form 7004					
17 Withholding					
18 Total payments. Add lines 15, 16, and 17					
19 Refundable credits from:					
a CR-Undistributed capital gains (Form 2439)					
b CR for Federal tax on fuels (Form 4136)					
Ozone depletion chemical tax credit					
c Form 8827, line 8c					
d Other					
20 Total Credits. Add lines 19a through 19d					
21 Total payments and credits. Add lines 18 and 20					

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Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	UOSPROPERTIE UOS PROPERTIES 57-1148460	WLPROPERTIES WL PROPERTIES 59-3583080	BNG BELTLINE BNG Belt 46-1246230	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477
Adjustments:					
Sec. 1294 deferral tax	0	0	0	0	0
Less: Sec. 1294 election	0	0	0	0	0
Less: Sec. 1363(d) deferral	0	0	0	0	0
Less: Sec. 1341 right of claim	0	0	0	0	0
Additional tax from Form 3520	0	0	0	0	0
Other tax additions	0	0	0	0	0
11 Total tax. Add lines 7 through adjustments	0	0	0	0	0

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SCHEDULE J - PART II - PAYMENTS AND REFUNDABLE CREDITS

12 Overpayment allowed as a credit
13 Estimated tax payments
14 Less refund applied for on Form 4466
15 Combine lines 12, 13, and 14
16 Tax deposited with Form 7004
17 Withholding
18 Total payments. Add lines 15, 16, and 17
19 Refundable credits from:
a CR-Undistributed capital gains (Form 2439)
b CR for Federal tax on fuels (Form 4136)
Ozone depletion chemical tax credit
c Form 8827, line 8c
d Other
20 Total Credits. Add lines 19a through 19d
21 Total payments and credits. Add lines 18 and 20

Synovus Financial Corp
TAX COMPUTATION - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	ELIM ELIMINATION CO. 00-1234567
Adjustments:	
Sec. 1294 deferral tax	0
Less: Sec. 1294 election	0
Less: Sec. 1363(d) deferral	0
Less: Sec. 1341 right of claim	0
Additional tax from Form 3520	0
Other tax additions	0
11 Total tax. Add lines 7 through adjustments	0

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SCHEDULE J - PART II - PAYMENTS AND REFUNDABLE CREDITS

12 Overpayment allowed as a credit
13 Estimated tax payments
14 Less refund applied for on Form 4466
15 Combine lines 12, 13, and 14
16 Tax deposited with Form 7004
17 Withholding
18 Total payments. Add lines 15, 16, and 17
19 Refundable credits from:
a CR-Undistributed capital gains (Form 2439)
b CR for Federal tax on fuels (Form 4136)
Ozone depletion chemical tax credit
c Form 8827, line 8c
d Other
20 Total Credits. Add lines 19a through 19d
21 Total payments and credits. Add lines 18 and 20

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Synovus Financial Corp
DIVIDENDS AND SPECIAL DEDUCTIONS - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201800
SCHEDULE C - DIVIDENDS RECEIVED								
1(a) <20 % owned domestic corporation subject to 70% ded.	764,399	0	0	764,399	71,109	0	0	692,726
2(a) >20 % owned domestic corporation subject to 80% ded.	0	0	0	0	0	0	0	0
3(a) Debt-financed stock (section 246A)	0	0	0	0	0	0	0	0
4(a) Certain preferred stock of <20% owned public utilities	0	0	0	0	0	0	0	0
5(a) Certain preferred stock of >20% owned public utilities	0	0	0	0	0	0	0	0
6(a) Foreign corporation dividends subject to 70% ded.	0	0	0	0	0	0	0	0
7(a) Foreign corporation dividends subject to 80% ded.	0	0	0	0	0	0	0	0
8(a) Wholly owned foreign subsidiaries subject to 100% ded.	0	0	0	0	0	0	0	0
10(a) Dividends received by small business investment company	0	0	0	0	0	0	0	0
11(a) Dividends from affiliated group members subj to 100% ded	0	0	0	0	0	0	0	0
12(a) Dividends from certain FSCs	0	0	0	0	0	0	0	0
13(a) Other foreign corporations not on lines 3, 6, 7, 8, 11, or 12	0	0	0	0	0	0	0	0
14(a) Income from controlled foreign corporations	0	0	0	0	0	0	0	0
15(a) Foreign dividend gross - up (section 78)	0	0	0	0	0	0	0	0
16(a) IC -DISC & former DISC dividends not on lines 1, 2, or 3	0	0	0	0	0	0	0	0
17(a) Other dividends	3,006,513	0	0	3,006,513	0	0	0	2,935,821
19(a)Total dividends. Add lines 1 through 17	3,770,912	0	0	3,770,912	71,109	0	0	3,628,547
SCHEDULE C - SPECIAL DEDUCTIONS								
1(c) <20 % owned domestic corporation subject to 70% ded.	535,079	0	0	535,079	49,776	0	0	484,908
2(c) >20 % owned domestic corporation subject to 80% ded.	0	0	0	0	0	0	0	0
3(c) Debt-financed stock (section 246A)	0	0	0	0	0	0	0	0
4(c) Certain preferred stock of <20% owned public utilities	0	0	0	0	0	0	0	0
5(c) Certain preferred stock of >20% owned public utilities	0	0	0	0	0	0	0	0
6(c) Foreign corporation dividends subject to 70% ded.	0	0	0	0	0	0	0	0
7(c) Foreign corporation dividends subject to 80% ded.	0	0	0	0	0	0	0	0
8(c) Wholly owned foreign subsidiaries subject to 100% ded.	0	0	0	0	0	0	0	0
9(c) Total. (Add lines 1 through 8 subject to limits)	535,079	0	0	535,079	49,776	0	0	484,908
10(c) Dividends received by small business investment company	0	0	0	0	0	0	0	0
11(c) Dividends from affiliated group members subj to 100% ded	0	0	0	0	0	0	0	0
12(c) Dividends from certain FSCs	0	0	0	0	0	0	0	0
18(c) Ded. for Div. paid on certain preferred stk of public utilities	0	0	0	0	0	0	0	0
20(c) Total special deductions. Add lines 9, 10, 11, 12, and 18.	535,079	0	0	535,079	49,776	0	0	484,908

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Synovus Financial Corp
DIVIDENDS AND SPECIAL DEDUCTIONS - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SMC SNV MORTG CORP 63-1113916	SYNTITLE SYN TITLE 26-2571982	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977	UOSPROPERTIE UOS PROPERTIES 57-1148460
SCHEDULE C - DIVIDENDS RECEIVED								
1(a) <20 % owned domestic corporation subject to 70% ded.	0	0	0	0	0	564	0	0
2(a) >20 % owned domestic corporation subject to 80% ded.	0	0	0	0	0	0	0	0
3(a) Debt-financed stock (section 246A)	0	0	0	0	0	0	0	0
4(a) Certain preferred stock of <20% owned public utilities	0	0	0	0	0	0	0	0
5(a) Certain preferred stock of >20% owned public utilities	0	0	0	0	0	0	0	0
6(a) Foreign corporation dividends subject to 70% ded.	0	0	0	0	0	0	0	0
7(a) Foreign corporation dividends subject to 80% ded.	0	0	0	0	0	0	0	0
8(a) Wholly owned foreign subsidiaries subject to 100% ded.	0	0	0	0	0	0	0	0
10(a) Dividends received by small business investment company	0	0	0	0	0	0	0	0
11(a) Dividends from affiliated group members subj to 100% ded	0	0	0	0	0	0	0	0
12(a) Dividends from certain FSCs	0	0	0	0	0	0	0	0
13(a) Other foreign corporations not on lines 3, 6, 7, 8, 11, or 12	0	0	0	0	0	0	0	0
14(a) Income from controlled foreign corporations	0	0	0	0	0	0	0	0
15(a) Foreign dividend gross - up (section 78)	0	0	0	0	0	0	0	0
16(a) IC -DISC & former DISC dividends not on lines 1, 2, or 3	0	0	0	0	0	0	0	0
17(a) Other dividends	0	0	0	0	0	0	70,692	0
19(a)Total dividends. Add lines 1 through 17	0	0	0	0	0	564	70,692	0
SCHEDULE C - SPECIAL DEDUCTIONS								
1(c) <20 % owned domestic corporation subject to 70% ded.	0	0	0	0	0	395	0	0
2(c) >20 % owned domestic corporation subject to 80% ded.	0	0	0	0	0	0	0	0
3(c) Debt-financed stock (section 246A)	0	0	0	0	0	0	0	0
4(c) Certain preferred stock of <20% owned public utilities	0	0	0	0	0	0	0	0
5(c) Certain preferred stock of >20% owned public utilities	0	0	0	0	0	0	0	0
6(c) Foreign corporation dividends subject to 70% ded.	0	0	0	0	0	0	0	0
7(c) Foreign corporation dividends subject to 80% ded.	0	0	0	0	0	0	0	0
8(c) Wholly owned foreign subsidiaries subject to 100% ded.	0	0	0	0	0	0	0	0
9(c) Total. (Add lines 1 through 8 subject to limits)	0	0	0	0	0	395	0	0
10(c) Dividends received by small business investment company	0	0	0	0	0	0	0	0
11(c) Dividends from affiliated group members subj to 100% ded	0	0	0	0	0	0	0	0
12(c) Dividends from certain FSCs	0	0	0	0	0	0	0	0
18(c) Ded. for Div. paid on certain preferred stk of public utilities	0	0	0	0	0	0	0	0
20(c) Total special deductions. Add lines 9, 10, 11, 12, and 18.	0	0	0	0	0	395	0	0

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Synovus Financial Corp
DIVIDENDS AND SPECIAL DEDUCTIONS - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	WLPROPERTIES WL PROPERTIES 58-3583080	BNG BELTLINE BNG Belt 46-1246230	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477	ELIM ELIMINATION CO. 00-1234567
SCHEDULE C - DIVIDENDS RECEIVED					
1(a) <20 % owned domestic corporation subject to 70% ded.	0	0	0	0	0
2(a) >20 % owned domestic corporation subject to 80% ded.	0	0	0	0	0
3(a) Debt-financed stock (section 246A)	0	0	0	0	0
4(a) Certain preferred stock of <20% owned public utilities	0	0	0	0	0
5(a) Certain preferred stock of >20% owned public utilities	0	0	0	0	0
6(a) Foreign corporation dividends subject to 70% ded.	0	0	0	0	0
7(a) Foreign corporation dividends subject to 80% ded.	0	0	0	0	0
8(a) Wholly owned foreign subsidiaries subject to 100% ded.	0	0	0	0	0
10(a) Dividends received by small business investment company	0	0	0	0	0
11(a) Dividends from affiliated group members subj to 100% ded	0	0	0	0	0
12(a) Dividends from certain FSCs	0	0	0	0	0
13(a) Other foreign corporations not on lines 3, 6, 7, 8, 11, or 12	0	0	0	0	0
14(a) Income from controlled foreign corporations	0	0	0	0	0
15(a) Foreign dividend gross - up (section 78)	0	0	0	0	0
16(a) IC -DISC & former DISC dividends not on lines 1, 2, or 3	0	0	0	0	0
17(a) Other dividends	0	0	0	0	0
19(a)Total dividends. Add lines 1 through 17	0	0	0	0	0
SCHEDULE C - SPECIAL DEDUCTIONS					
1(c) <20 % owned domestic corporation subject to 70% ded.	0	0	0	0	0
2(c) >20 % owned domestic corporation subject to 80% ded.	0	0	0	0	0
3(c) Debt-financed stock (section 246A)	0	0	0	0	0
4(c) Certain preferred stock of <20% owned public utilities	0	0	0	0	0
5(c) Certain preferred stock of >20% owned public utilities	0	0	0	0	0
6(c) Foreign corporation dividends subject to 70% ded.	0	0	0	0	0
7(c) Foreign corporation dividends subject to 80% ded.	0	0	0	0	0
8(c) Wholly owned foreign subsidiaries subject to 100% ded.	0	0	0	0	0
9(c) Total. (Add lines 1 through 8 subject to limits)	0	0	0	0	0
10(c) Dividends received by small business investment company	0	0	0	0	0
11(c) Dividends from affiliated group members subj to 100% ded	0	0	0	0	0
12(c) Dividends from certain FSCs	0	0	0	0	0
18(c) Ded. for Div. paid on certain preferred stk of public utilities	0	0	0	0	0
20(c) Total special deductions. Add lines 9, 10, 11, 12, and 18.	0	0	0	0	0

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Synovus Financial Corp
BEGINNING BALANCE SHEET (SCH L) - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201800	SMC SNV MORTG CORP 63-1113916	SYNTITLE SYN TITLE 26-2571982
ASSETS										
1 Cash	1,138,483,407	0	0	1,138,483,407	12,330,930	5,262,017	0	1,125,177,338	914,972	23,860
2a Trade notes and accounts receivable	17,119,940,421	0	0	17,119,940,421	438,167,557	47,476,925	0	17,133,853,078	98,179	0
b Less allowance for bad debts	307,559,878	0	0	307,559,878	0	6,151,623	0	299,999,882	1,408,373	0
Net trade notes and accounts receivable	16,812,380,543	0	0	16,812,380,543	438,167,557	41,325,302	0	16,833,853,196	(1,310,194)	0
3 Inventories	0	0	0	0	0	0	0	0	0	0
4 U.S. government obligations	166,177,989	0	0	166,177,989	0	0	0	148,386,839	0	0
5 Tax-exempt securities	6,888,855	0	0	6,888,855	0	0	0	6,888,855	0	0
6 Other current assets	162,268,879	0	0	162,268,879	15,804,887	103,411	0	162,741,478	4,472,702	18,333
7 Loans to shareholders	0	0	0	0	0	0	0	0	0	0
8 Mortgage and real estate loans	2,993,925,915	0	0	2,993,925,915	0	0	0	2,907,303,292	86,622,623	0
9 Other investments	3,190,866,165	0	0	3,190,866,165	209,649,759	0	0	8,126,372,409	0	0
10a Buildings & other depreciable assets	861,287,087	0	0	861,287,087	3,997	0	0	848,844,615	4,739,344	0
b Less accumulated depreciation	513,683,533	0	0	513,683,533	0	0	0	502,863,786	4,511,396	0
Net buildings & other depreciable assets	347,603,554	0	0	347,603,554	3,997	0	0	345,980,829	227,948	0
11a Depletable assets	0	0	0	0	0	0	0	0	0	0
b Less accumulated depletion	0	0	0	0	0	0	0	0	0	0
Net depletable assets	0	0	0	0	0	0	0	0	0	0
12 Land (net of any amortization)	121,267,058	0	0	121,267,058	0	0	0	121,267,058	0	0
13a Intangible assets (amortizable only)	42,642,685	0	0	42,642,685	0	0	0	38,341,612	0	0
b Less accumulated amortization	39,227,581	0	0	39,227,581	0	0	0	35,904,780	0	0
Net intangible assets	3,415,104	0	0	3,415,104	0	0	0	2,736,832	0	0
14 Other assets	1,258,326,285	0	0	1,258,326,285	3,090,524,035	132,310,075	0	1,091,784,422	3,391,948	620,744
15 Total assets	26,201,603,754	0	0	26,201,603,754	3,766,481,165	179,000,805	0	30,872,492,548	94,319,999	662,937
LIABILITIES & SHAREHOLDERS' EQUITY										
16 Accounts payable	20,876,789,884	0	0	20,876,789,884	0	0	0	21,108,715,504	5,983	0
17 Mortgages, notes, bonds payable within 1 year	2,181,272,950	0	0	2,181,272,950	765,617,373	438,167,557	0	6,380,458,377	81,487,761	0
18 Other current liabilities	137,738,855	0	0	137,738,855	49,173,587	605,355	0	109,405,419	1,250,915	(16,435)
19 Loans from shareholders	0	0	0	0	0	0	0	0	0	0
20 Mortgages, notes, bonds payable 1 year or more	0	0	0	0	0	0	0	0	0	0
21 Other liabilities	56,617,582	0	0	56,617,582	2,705,720	0	0	53,904,049	0	0
22 Capital stock - a preferred stock	125,862,200	0	0	125,862,200	125,862,200	50	0	0	0	0
b common stock	978,044,909	0	0	978,044,909	978,044,909	50	0	68,912,055	100	0
Total capital stock	1,103,907,109	0	0	1,103,907,109	1,103,907,109	100	0	68,912,055	100	0
23 Additional paid-in capital	2,096,765,795	0	0	2,096,765,795	2,096,765,795	39,999,900	0	3,910,259,058	6,154,097	0
24 Retained earnings - appropriated	0	0	0	0	0	0	0	0	0	0
25 Retained earnings - unappropriated	(137,512,095)	0	0	(137,512,095)	(137,512,093)	(299,772,107)	0	(759,161,914)	25,411,143	679,372
26 Adjustments to shareholders' equity	0	0	0	0	0	0	0	0	0	0
27 Less cost of treasury stock	114,176,326	0	0	114,176,326	114,176,326	0	0	0	0	0
28 Total liabilities & shareholders' equity	26,201,603,754	0	0	26,201,603,754	3,766,481,165	179,000,805	0	30,872,492,548	94,319,999	662,937

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Synovus Financial Corp
BEGINNING BALANCE SHEET (SCH L) - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977	UOSPROPERTIE UOS PROPERTIES 57-1148460	WLPROPERTIES WL PROPERTIES 58-3583080	BNG BELTLINE BNG Belt 46-1246230	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477
ASSETS										
1 Cash	55,484	120,713	0	14,749,442	28,847,537	0	0	50,000	52,860	0
2a Trade notes and accounts receivable	0	0	0	0	0	0	0	0	0	0
b Less allowance for bad debts	0	0	0	0	0	0	0	0	0	0
Net trade notes and accounts receivable	0	0	0	0	0	0	0	0	0	0
3 Inventories	0	0	0	0	0	0	0	0	0	0
4 U.S. government obligations	0	0	0	0	17,791,150	0	0	0	0	0
5 Tax-exempt securities	0	0	0	0	0	0	0	0	0	0
6 Other current assets	22,743	0	0	1,714,786	4,010,638	0	0	0	0	0
7 Loans to shareholders	0	0	0	0	0	0	0	0	0	0
8 Mortgage and real estate loans	0	0	0	0	0	0	0	0	0	0
9 Other investments	0	0	0	6,235,509	571,450	0	0	0	0	0
10a Buildings & other depreciable assets	0	0	0	3,252,452	4,446,679	0	0	0	0	0
b Less accumulated depreciation	0	0	0	2,581,999	3,726,352	0	0	0	0	0
Net buildings & other depreciable assets	0	0	0	670,453	720,327	0	0	0	0	0
11a Depletable assets	0	0	0	0	0	0	0	0	0	0
b Less accumulated depletion	0	0	0	0	0	0	0	0	0	0
Net depletable assets	0	0	0	0	0	0	0	0	0	0
12 Land (net of any amortization)	0	0	0	0	0	0	0	0	0	0
13a Intangible assets (amortizable only)	0	0	0	0	4,301,073	0	0	0	0	0
b Less accumulated amortization	0	0	0	0	3,622,801	0	0	0	0	0
Net intangible assets	0	0	0	0	678,272	0	0	0	0	0
14 Other assets	(380)	0	0	3,269,659	23,362,128	0	0	0	2,906,250	0
15 Total assets	77,847	120,713	0	26,639,849	76,881,502	0	0	50,000	2,959,110	0
LIABILITIES & SHAREHOLDERS' EQUITY										
16 Accounts payable	0	0	0	0	0	0	0	0	0	0
17 Mortgages, notes, bonds payable within 1 year	0	0	0	1,762,818	0	0	0	0	0	0
18 Other current liabilities	(7,893)	(644,831)	0	2,571,443	1,943,039	0	0	95,811	(18,376)	0
19 Loans from shareholders	0	0	0	0	0	0	0	0	0	0
20 Mortgages, notes, bonds payable 1 year or more	0	0	0	0	0	0	0	0	0	0
21 Other liabilities	0	0	0	198,733	0	0	0	0	0	0
22 Capital stock - a preferred stock	0	0	0	0	0	0	0	0	0	0
b common stock	0	0	0	500	1,000	0	0	0	0	0
Total capital stock	0	0	0	500	1,000	0	0	0	0	0
23 Additional paid-in capital	0	3,358,972	0	21,263,864	39,272,072	0	0	(219,190)	3,006,350	0
24 Retained earnings - appropriated	0	0	0	0	0	0	0	0	0	0
25 Retained earnings - unappropriated	85,740	(2,593,428)	0	842,691	34,865,391	0	0	173,379	(28,864)	0
26 Adjustments to shareholders' equity	0	0	0	0	0	0	0	0	0	0
27 Less cost of treasury stock	0	0	0	0	0	0	0	0	0	0
28 Total liabilities & shareholders' equity	77,847	120,713	0	26,639,849	76,881,502	0	0	50,000	2,959,110	0

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Synovus Financial Corp
BEGINNING BALANCE SHEET (SCH L) - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	ELIM ELIMINATION CO. 00-1234567
ASSETS	
1 Cash	(49,201,746)
2a Trade notes and accounts receivable	(499,655,318)
b Less allowance for bad debts	0
Net trade notes and accounts receivable	(499,655,318)
3 Inventories	0
4 U.S. government obligations	0
5 Tax-exempt securities	0
6 Other current assets	(26,620,099)
7 Loans to shareholders	0
8 Mortgage and real estate loans	0
9 Other investments	(5,151,962,962)
10a Buildings & other depreciable assets	0
b Less accumulated depreciation	0
Net buildings & other depreciable assets	0
11a Depletable assets	0
b Less accumulated depletion	0
Net depletable assets	0
12 Land (net of any amortization)	0
13a Intangible assets (amortizable only)	0
b Less accumulated amortization	0
Net intangible assets	0
14 Other assets	(3,089,842,596)
15 Total assets	(8,817,282,721)
LIABILITIES & SHAREHOLDERS' EQUITY	
16 Accounts payable	(231,931,603)
17 Mortgages, notes, bonds payable within 1 year	(5,466,220,936)
18 Other current liabilities	(26,629,179)
19 Loans from shareholders	0
20 Mortgages, notes, bonds payable 1 year or more	0
21 Other liabilities	9,080
22 Capital stock - a preferred stock	(50)
b common stock	(68,913,705)
Total capital stock	(68,913,755)
23 Additional paid-in capital	(4,023,094,923)
24 Retained earnings - appropriated	0
25 Retained earnings - unappropriated	999,498,595
26 Adjustments to shareholders' equity	0
27 Less cost of treasury stock	0
28 Total liabilities & shareholders' equity	(8,817,282,721)

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Synovus Financial Corp
ENDING BALANCE SHEET (SCH L) - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201800	SMC SNV MORTG CORP 63-1113916
ASSETS									
1 Cash	1,218,661,498	0	0	1,218,661,498	10,003,069	5,937,806	0	1,213,903,216	369,328
2a Trade notes and accounts receivable	17,877,095,632	0	0	17,877,095,632	399,167,557	9,767,755	0	17,940,216,658	179,580
b Less allowance for bad debts	261,316,725	0	0	261,316,725	0	133,260	0	260,318,189	865,276
Net trade notes and accounts receivable	17,615,778,907	0	0	17,615,778,907	399,167,557	9,634,495	0	17,679,898,469	(685,696)
3 Inventories	0	0	0	0	0	0	0	0	0
4 U.S. government obligations	152,192,888	0	0	152,192,888	0	0	0	134,399,710	0
5 Tax-exempt securities	5,205,651	0	0	5,205,651	0	0	0	5,205,651	0
6 Other current assets	157,095,743	0	0	157,095,743	3,573,366	45,819	0	151,755,693	2,725,074
7 Loans to shareholders	0	0	0	0	0	0	0	0	0
8 Mortgage and real estate loans	3,287,537,296	0	0	3,287,537,296	0	0	0	3,187,064,742	100,472,554
9 Other investments	3,049,046,989	0	0	3,049,046,989	250,421,638	0	0	9,122,884,168	0
10a Buildings and other depreciable assets	869,926,587	0	0	869,926,587	3,997	0	0	857,172,019	4,900,296
b Less accumulated depreciation	525,020,113	0	0	525,020,113	610	0	0	513,802,410	4,595,366
Net buildings and other depreciable assets	344,906,474	0	0	344,906,474	3,387	0	0	343,369,609	304,930
11a Depletable assets	0	0	0	0	0	0	0	0	0
b Less accumulated depletion	0	0	0	0	0	0	0	0	0
Net depletable assets	0	0	0	0	0	0	0	0	0
12 Land (net of any amortization)	110,328,345	0	0	110,328,345	0	0	0	110,328,345	0
13a Intangible assets (amortizable only)	33,525,382	0	0	33,525,382	0	0	0	29,224,309	0
b Less accumulated amortization	32,260,331	0	0	32,260,331	0	0	0	28,356,864	0
Net intangible assets	1,265,051	0	0	1,265,051	0	0	0	867,445	0
14 Other assets	1,109,212,211	0	0	1,109,212,211	3,171,116,033	115,564,967	0	963,826,208	3,853,370
15 Total assets	27,051,231,053	0	0	27,051,231,053	3,834,285,050	131,183,087	0	32,923,603,256	107,039,560
LIABILITIES & SHAREHOLDERS' EQUITY									
16 Accounts payable	21,531,699,447	0	0	21,531,699,447	0	0	0	21,812,644,824	5,983
17 Mortgages, notes, bonds payable within 1 year	2,267,234,795	0	0	2,267,234,795	763,575,529	399,167,557	0	7,617,791,306	73,068,361
18 Other current liabilities	131,648,091	0	0	131,648,091	28,037,383	1,398,125	0	110,903,921	4,430,085
19 Loans from shareholders	0	0	0	0	0	0	0	0	0
20 Mortgages, notes, bonds payable 1 year or more	0	0	0	0	0	0	0	0	0
21 Other liabilities	79,377,634	0	0	79,377,634	1,401,053	0	0	74,900,888	0
22 Capital stock - a preferred stock	125,980,200	0	0	125,980,200	125,980,200	50	0	0	0
b common stock	139,950,422	0	0	139,950,422	139,950,422	50	0	68,912,055	100
Total capital stock	265,930,622	0	0	265,930,622	265,930,622	100	0	68,912,055	100
23 Paid-in or capital surplus	2,948,220,539	0	0	2,948,220,539	2,948,220,538	39,999,900	0	3,947,457,617	6,155,806
24 Retained earnings - appropriated	0	0	0	0	0	0	0	0	0
25 Retained earnings - unappropriated	14,893,779	0	0	14,893,779	14,893,779	(309,382,595)	0	(709,007,355)	23,379,225
26 Adjustments to shareholders' equity	0	0	0	0	0	0	0	0	0
27 Less cost of treasury stock	187,773,854	0	0	187,773,854	187,773,854	0	0	0	0
28 Total liabilities & shareholders' equity	27,051,231,053	0	0	27,051,231,053	3,834,285,050	131,183,087	0	32,923,603,256	107,039,560

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Synovus Financial Corp
ENDING BALANCE SHEET (SCH L) - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SYNTITLE SYN TITLE 26-2571982	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977	UOSPROPERTIE UOS PROPERTIES 57-1148460	WLPROPERTIES WL PROPERTIES 59-3583080	BNG BELTLINE BNG Belt 46-1246230
ASSETS									
1 Cash	302,389	406,532	120,575	0	6,767,953	36,475,681	0	0	25,000
2a Trade notes and accounts receivable	0	0	0	0	0	0	0	0	0
b Less allowance for bad debts	0	0	0	0	0	0	0	0	0
Net trade notes and accounts receivable	0	0	0	0	0	0	0	0	0
3 Inventories	0	0	0	0	0	0	0	0	0
4 U.S. government obligations	0	0	0	0	0	17,793,178	0	0	0
5 Tax-exempt securities	0	0	0	0	0	0	0	0	0
6 Other current assets	5,000	26,359	0	0	2,787,922	4,097,827	0	0	0
7 Loans to shareholders	0	0	0	0	0	0	0	0	0
8 Mortgage and real estate loans	0	0	0	0	0	0	0	0	0
9 Other investments	0	0	0	0	13,986,233	1,203,201	0	0	0
10a Buildings and other depreciable assets	0	0	0	0	3,391,636	4,458,639	0	0	0
b Less accumulated depreciation	0	0	0	0	2,724,669	3,897,058	0	0	0
Net buildings and other depreciable assets	0	0	0	0	666,967	561,581	0	0	0
11a Depletable assets	0	0	0	0	0	0	0	0	0
b Less accumulated depletion	0	0	0	0	0	0	0	0	0
Net depletable assets	0	0	0	0	0	0	0	0	0
12 Land (net of any amortization)	0	0	0	0	0	0	0	0	0
13a Intangible assets (amortizable only)	0	0	0	0	0	4,301,073	0	0	0
b Less accumulated amortization	0	0	0	0	0	3,903,467	0	0	0
Net intangible assets	0	0	0	0	0	397,606	0	0	0
14 Other assets	965,409	(1,934)	19	0	3,428,101	22,466,860	0	0	0
15 Total assets	1,272,798	430,957	120,594	0	27,617,176	82,995,934	0	0	25,000
LIABILITIES & SHAREHOLDERS' EQUITY									
16 Accounts payable	0	0	0	0	0	0	0	0	0
17 Mortgages, notes, bonds payable within 1 year	0	0	0	0	0	0	0	0	0
18 Other current liabilities	6,661	(2,718)	(644,882)	0	3,146,778	2,603,888	0	0	104,138
19 Loans from shareholders	0	0	0	0	0	0	0	0	0
20 Mortgages, notes, bonds payable 1 year or more	0	0	0	0	0	0	0	0	0
21 Other liabilities	0	0	0	0	3,066,624	0	0	0	0
22 Capital stock - a preferred stock	0	0	0	0	0	0	0	0	0
b common stock	0	0	0	0	500	1,000	0	0	0
Total capital stock	0	0	0	0	500	1,000	0	0	0
23 Paid-in or capital surplus	0	0	3,358,972	0	21,614,083	39,983,484	0	0	(244,190)
24 Retained earnings - appropriated	0	0	0	0	0	0	0	0	0
25 Retained earnings - unappropriated	1,266,137	433,675	(2,593,496)	0	(210,809)	40,407,562	0	0	165,052
26 Adjustments to shareholders' equity	0	0	0	0	0	0	0	0	0
27 Less cost of treasury stock	0	0	0	0	0	0	0	0	0
28 Total liabilities & shareholders' equity	1,272,798	430,957	120,594	0	27,617,176	82,995,934	0	0	25,000

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Synovus Financial Corp
ENDING BALANCE SHEET (SCH L) - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477	ELIM ELIMINATION CO. 00-1234567
ASSETS			
1 Cash	25,000	0	(55,675,051)
2a Trade notes and accounts receivable	0	0	(472,235,918)
b Less allowance for bad debts	0	0	0
Net trade notes and accounts receivable	0	0	(472,235,918)
3 Inventories	0	0	0
4 U.S. government obligations	0	0	0
5 Tax-exempt securities	0	0	0
6 Other current assets	0	0	(17,901,317)
7 Loans to shareholders	0	0	0
8 Mortgage and real estate loans	0	0	0
9 Other investments	0	0	(5,339,548,251)
10a Buildings and other depreciable assets	0	0	0
b Less accumulated depreciation	0	0	0
Net buildings and other depreciable assets	0	0	0
11a Depletable assets	0	0	0
b Less accumulated depletion	0	0	0
Net depletable assets	0	0	0
12 Land (net of any amortization)	0	0	0
13a Intangible assets (amortizable only)	0	0	0
b Less accumulated amortization	0	0	0
Net intangible assets	0	0	0
14 Other assets	0	0	(3,172,006,822)
15 Total assets	25,000	0	(10,057,367,359)
LIABILITIES & SHAREHOLDERS' EQUITY			
16 Accounts payable	0	0	(280,951,360)
17 Mortgages, notes, bonds payable within 1 year	0	0	(6,586,367,958)
18 Other current liabilities	(424,902)	0	(17,910,386)
19 Loans from shareholders	0	0	0
20 Mortgages, notes, bonds payable 1 year or more	0	0	0
21 Other liabilities	0	0	9,069
22 Capital stock - a preferred stock	0	0	(50)
b common stock	0	0	(68,913,705)
Total capital stock	0	0	(68,913,755)
23 Paid-in or capital surplus	1,122,030	0	(4,059,447,701)
24 Retained earnings - appropriated	0	0	0
25 Retained earnings - unappropriated	(672,128)	0	956,214,732
26 Adjustments to shareholders' equity	0	0	0
27 Less cost of treasury stock	0	0	0
28 Total liabilities & shareholders' equity	25,000	0	(10,057,367,359)

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Synovus Financial Corp
ANALYSIS OF RETAINED EARNINGS - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	Consolidated	Consolidating Adjustments	Corporate Eliminations	Subtotal Before Eliminations	PARENT SYN H.C. 58-1134883	BAM BAM 26-3881786	BOPPROP BOPPROP 59-3736805	SYN 280BANK SYN 280BANK 58-0201800
1 Balance at beginning of year	(137,512,095)	0	0	(137,512,095)	(137,512,093)	(299,772,107)	0	(759,161,914)
2 Net income per books	195,248,896	0	0	195,248,896	(26,241,671)	(9,610,488)	0	229,295,962
3 Other increases	8	0	0	8	221,490,572	0	0	2,858,597
4 Add lines 1, 2, and 3	57,736,809	0	0	57,736,809	57,736,808	(309,382,595)	0	(527,007,355)
5 Distributions								
a Cash	42,843,029	0	0	42,843,029	42,843,029	0	0	182,000,000
b Stock	0	0	0	0	0	0	0	0
c Property	0	0	0	0	0	0	0	0
6 Other decreases	1	0	0	1	0	0	0	0
7 Add lines 5 and 6	42,843,030	0	0	42,843,030	42,843,029	0	0	182,000,000
8 Balance at end of year. Line 4 less line 7	14,893,779	0	0	14,893,779	14,893,779	(309,382,595)	0	(709,007,355)

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Synovus Financial Corp
ANALYSIS OF RETAINED EARNINGS - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	SMC SNV MORTG CORP 63-1113916	SYNTITLE SYN TITLE 26-2571982	SYNTITLE II SYN TITLE II 26-2967790	SUMMINN SUMMINN 57-0904782	SYNEQUITY SYNEQUITY 20-0748826	SNVSECUR SNV SECURITIES 58-1625031	SNVTRUST SNV TRUST NA 58-2146977	UOSPROPERTIE UOS PROPERTIES 57-1148460
1 Balance at beginning of year	25,411,143	679,372	85,740	(2,593,428)	0	842,691	34,865,391	0
2 Net income per books	(2,218,685)	138,831	47,934	(68)	0	(1,053,500)	5,542,172	0
3 Other increases	186,767	447,934	300,001	0	0	0	0	0
4 Add lines 1, 2, and 3	23,379,225	1,266,137	433,675	(2,593,496)	0	(210,809)	40,407,563	0
5 Distributions								
a Cash	0	0	0	0	0	0	0	0
b Stock	0	0	0	0	0	0	0	0
c Property	0	0	0	0	0	0	0	0
6 Other decreases	0	0	0	0	0	0	1	0
7 Add lines 5 and 6	0	0	0	0	0	0	1	0
8 Balance at end of year. Line 4 less line 7	23,379,225	1,266,137	433,675	(2,593,496)	0	(210,809)	40,407,562	0

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Synovus Financial Corp
ANALYSIS OF RETAINED EARNINGS - ENTITY DETAIL
For the year ended: 12/31/2014

Line Description	WLPROPERTIES WL PROPERTIES 59-3583080	BNG BELTLINE BNG Belt 46-1246230	FERN HLDGS Fern Hldgs 46-1251670	SYN RP HLDGS SYN RP Hldgs 46-1278477	ELIM ELIMINATION CO. 00-1234567
1 Balance at beginning of year	0	173,379	(28,864)	0	999,498,595
2 Net income per books	0	(8,327)	(643,264)	0	0
3 Other increases	0	0	0	0	(225,283,863)
4 Add lines 1, 2, and 3	0	165,052	(672,128)	0	774,214,732
5 Distributions					
a Cash	0	0	0	0	(182,000,000)
b Stock	0	0	0	0	0
c Property	0	0	0	0	0
6 Other decreases	0	0	0	0	0
7 Add lines 5 and 6	0	0	0	0	(182,000,000)
8 Balance at end of year. Line 4 less line 7	0	165,052	(672,128)	0	956,214,732

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Synovus Financial Corp

Tax Year 2014

EIN: 58-1134883
9/2/2015 4:41:49 PM

Form 1120, Page 1, Line 5

Statement: 1

Interest income

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
481 Adjustment for Interest	18,483,708	0	18,483,708	0	0	18,483,708	0
Interest on Fed Funds Sold	48,350	0	48,350	480,807	0	48,350	0
Interest On Investment	106,797	0	106,797	0	0	319,520	0
Loans & Other Interest	849,860,234	0	849,860,234	13,710,230	280,349	846,383,339	3,859,959
Matured Securities	4,505	0	4,505	0	0	4,505	0
Mortgage Backed Security Interest	54,330,163	0	54,330,163	0	0	53,882,130	0
Other Agencies Int.	891,852	0	891,852	0	0	885,248	0
U.S. Government Interest Income	2,353,514	0	2,353,514	0	0	2,350,117	0
Total	926,079,123	0	926,079,123	14,191,037	280,349	922,356,917	3,859,959

Form 1120, Page 1, Line 10

Statement: 2

Other income not included elsewhere

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Brokerage Revenue	21,667,596	0	21,667,596	0	0	18,391,652	0
Credit Card Fees	30,665,321	0	30,665,321	0	0	30,665,321	0
Credit Card Loan Processing Revenue	5,673,816	0	5,673,816	0	0	5,673,816	0
Credit Life Fees	641	0	641	0	0	396	245
Data Processing Revenue	120,071	0	120,071	0	0	120,071	0
Data Processing Revenue- I/C	(1,719,915)	0	(1,719,915)	0	0	(1,719,915)	0
Deposit Service Charges	81,764,966	0	81,764,966	0	0	81,764,966	0
FAS 91 Loan Fees	3,258,885	0	3,258,885	0	0	3,294,991	(36,106)
Financial Planning Revenue	9,607,079	0	9,607,079	0	0	0	0
Gain or Loss on Securities	42,711	0	42,711	0	0	0	0
Insurance Revenue	2,863,661	0	2,863,661	0	0	918,138	0
Investment Income	894,789	0	894,789	0	0	894,789	0
Management Fees	0	0	0	0	0	18,495	0
Miscellaneous Income	18,087,409	0	18,087,409	73,115	0	16,750,237	0
Mortgage Service Fees	18,039,592	0	18,039,592	0	0	(1,658,786)	23,101,310
Other Fees	13,936,928	0	13,936,928	0	0	8,500,247	1,367
Other service Charges	11,565,696	0	11,565,696	0	0	11,565,696	0
Partnership Flow-through	799,535	0	799,535	(644,666)	0	1,456,347	0
Repossession and Recovery	660,865	0	660,865	0	0	660,865	0
Restructuring Severance Pay	3,291,208	0	3,291,208	0	0	3,291,208	0
Safe Deposit Box Fees	2,100,400	0	2,100,400	0	0	2,100,400	0
Service Charges on Loans	29,299,145	0	29,299,145	0	0	29,285,524	13,621
Trust Service Fees	36,370,261	0	36,370,261	0	0	654,312	0

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Form 1120, Page 1, Line 5

Interest income — Statement: 1 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
481 Adjustment for Interest	0	0	0	0	0	0	0
Interest on Fed Funds Sold	0	0	0	0	0	0	0
Interest On Investment	0	0	0	0	254	99,165	0
Loans & Other Interest	0	0	0	0	0	0	0
Matured Securities	0	0	0	0	0	0	0
Mortgage Backed Security Interest	0	0	0	0	448,033	0	0
Other Agencies Int.	0	0	0	0	6,604	0	0
U.S. Government Interest Income	0	0	0	0	0	3,397	0
Total	0	0	0	0	454,891	102,562	0

Form 1120, Page 1, Line 10

Other income not included elsewhere — Statement: 2 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Brokerage Revenue	0	0	0	0	21,151,333	0	0
Credit Card Fees	0	0	0	0	0	0	0
Credit Card Loan Processing Revenue	0	0	0	0	0	0	0
Credit Life Fees	0	0	0	0	0	0	0
Data Processing Revenue	0	0	0	0	0	0	0
Data Processing Revenue- I/C	0	0	0	0	0	0	0
Deposit Service Charges	0	0	0	0	0	0	0
FAS 91 Loan Fees	0	0	0	0	0	0	0
Financial Planning Revenue	0	0	0	0	5,787,805	3,870,524	0
Gain or Loss on Securities	0	0	0	0	42,711	0	0
Insurance Revenue	243,590	439,387	0	0	2,114,579	65,422	0
Investment Income	0	0	0	0	0	0	0
Management Fees	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0	0	1,263,902	155	0
Mortgage Service Fees	0	0	0	0	0	0	0
Other Fees	0	0	0	0	5,435,314	0	0
Other service Charges	0	0	0	0	0	0	0
Partnership Flow-through	0	0	0	(12,146)	0	0	0
Repossession and Recovery	0	0	0	0	0	0	0
Restructuring Severance Pay	0	0	0	0	0	0	0
Safe Deposit Box Fees	0	0	0	0	0	0	0
Service Charges on Loans	0	0	0	0	0	0	0
Trust Service Fees	0	0	0	0	0	36,638,535	0

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Form 1120, Page 1, Line 5

Interest income — Statement: 1 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
481 Adjustment for Interest	0
Interest on Fed Funds Sold	(480,807)
Interest On Investment	(312,142)
Loans & Other Interest	(14,373,643)
Matured Securities	0
Mortgage Backed Security Interest	0
Other Agencies Int.	0
U.S. Government Interest Income	0
Total	(15,166,592)

Form 1120, Page 1, Line 10

Other income not included elsewhere — Statement: 2 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Brokerage Revenue	(17,875,389)
Credit Card Fees	0
Credit Card Loan Processing Revenue	0
Credit Life Fees	0
Data Processing Revenue	0
Data Processing Revenue- I/C	0
Deposit Service Charges	0
FAS 91 Loan Fees	0
Financial Planning Revenue	(51,250)
Gain or Loss on Securities	0
Insurance Revenue	(917,455)
Investment Income	0
Management Fees	(18,495)
Miscellaneous Income	0
Mortgage Service Fees	(3,402,932)
Other Fees	0
Other service Charges	0
Partnership Flow-through	0
Repossession and Recovery	0
Restructuring Severance Pay	0
Safe Deposit Box Fees	0
Service Charges on Loans	0
Trust Service Fees	(922,586)

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Form 1120, Page 1, Line 10

Other income not included elsewhere — Statement: 2

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Vendor Signing Bonus Income	757,701	0	757,701	0	0	757,701	0
BOLI Death Claim	(894,789)	0	(894,789)	0	0	(894,789)	0
Total	288,853,572	0	288,853,572	(571,551)	0	212,491,682	23,080,437

Form 1120, Page 1, Line 16

Rent expense — Statement: 3

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Equipment Rentals	3,744,014	0	3,744,014	0	0	3,429,765	125,979
Facility Rentals	29,624,205	0	29,624,205	0	0	25,945,096	1,554,108
Total	33,368,219	0	33,368,219	0	0	29,374,861	1,680,087

Form 1120, Page 1, Line 17

Taxes and licenses, State income tax expense — Statement: 4

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Alabama Franchise Tax	590,320	0	590,320	80	0	582,950	769
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	39,372	0	39,372	0	0	39,372	0
Employment Taxes	21,608,112	0	21,608,112	0	0	18,486,873	1,357,516
Gross Receipts Tax	189,385	0	189,385	0	0	18,986	0
Other State Taxes	4,340,267	0	4,340,267	168,494	(171,698)	4,293,883	21,276
Personal Property Tax	779,395	0	779,395	0	0	747,636	16,268
Real Estate Taxes	5,765,012	0	5,765,012	0	0	5,765,012	0
State income tax expense	3,804,959	0	3,804,959	(583,875)	0	4,441,449	(144,811)
Total	37,116,822	0	37,116,822	(415,301)	(171,698)	34,376,161	1,251,018

Form 1120, Page 1, Line 18

Interest expense — Statement: 5

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Interest Expense On Deposits	55,137,780	0	55,137,780	0	0	55,717,997	0
Interest on Fed Funds Purchased	218,511	0	218,511	212,732	0	218,511	0

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Form 1120, Page 1, Line 10

Other income not included elsewhere — Statement: 2 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Vendor Signing Bonus Income	0	0	0	0	0	0	0
BOLI Death Claim	0	0	0	0	0	0	0
Total	243,590	439,387	0	(12,146)	35,795,644	40,574,636	0

Form 1120, Page 1, Line 16

Rent expense — Statement: 3 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Equipment Rentals	0	0	0	0	60,497	127,773	0
Facility Rentals	0	16,440	0	0	549,940	1,558,621	0
Total	0	16,440	0	0	610,437	1,686,394	0

Form 1120, Page 1, Line 17

Taxes and licenses, State income tax expense — Statement: 4 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Alabama Franchise Tax	629	0	0	0	5,126	766	0
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	0	0	0	0	0	0	0
Employment Taxes	0	17,309	0	0	640,776	1,105,638	0
Gross Receipts Tax	0	0	0	0	13,612	156,787	0
Other State Taxes	0	119	0	0	8,155	20,038	0
Personal Property Tax	0	0	0	0	6,143	9,348	0
Real Estate Taxes	0	0	0	0	0	0	0
State income tax expense	14,523	0	0	0	2,943	74,730	0
Total	15,152	17,428	0	0	676,755	1,367,307	0

Form 1120, Page 1, Line 18

Interest expense — Statement: 5 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Interest Expense On Deposits	0	0	0	0	0	0	0
Interest on Fed Funds Purchased	0	0	0	0	0	0	0

Form 1120, Page 1, Line 10

Other income not included elsewhere — Statement: 2 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Vendor Signing Bonus Income	0
BOLI Death Claim	0
Total	(23,188,107)

Form 1120, Page 1, Line 16

Rent expense — Statement: 3 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Equipment Rentals	0
Facility Rentals	0
Total	0

Form 1120, Page 1, Line 17

Taxes and licenses, State income tax expense — Statement: 4 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Alabama Franchise Tax	0
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	0
Employment Taxes	0
Gross Receipts Tax	0
Other State Taxes	0
Personal Property Tax	0
Real Estate Taxes	0
State income tax expense	0
Total	0

Form 1120, Page 1, Line 18

Interest expense — Statement: 5 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Interest Expense On Deposits	(580,217)
Interest on Fed Funds Purchased	(212,732)

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Form 1120, Page 1, Line 18

Interest expense — Statement: 5

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Interest On Notes Payable	53,804,528	0	53,804,528	45,513,142	13,710,230	8,290,037	663,468
Total	109,160,819	0	109,160,819	45,725,874	13,710,230	64,226,545	663,468

Form 1120, Page 1, Line 26

Other deductions not included elsewhere — Statement: 6

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Section 481 (A) Adjustments	(2,251,972)	0	(2,251,972)	0	0	(1,676,399)	0
_Non Deductible Core Deposit Premium	278,190	0	278,190	0	0	278,190	0
Accounting and Exam Fees	4,312,501	0	4,312,501	201,135	0	3,144,017	176,985
Amortization of Organizational Exp (Sec. 248)	8,904	0	8,904	0	6,063	0	2,841
Amortization of Software	4,884,460	0	4,884,460	0	0	4,880,474	2,558
Amortization of Start-up Expenditures (Sec.195)	1,495	0	1,495	0	0	1,495	0
Building and Auto Insurance	4,274	0	4,274	0	0	4,274	0
Business Development Expense	4,116,764	0	4,116,764	0	0	3,982,116	42,327
Consulting Fees	8,923,812	0	8,923,812	253,800	0	8,076,630	66,279
Core Deposit Premium- Deductible	662,581	0	662,581	0	0	322,881	0
Cost Allocation	1,518,475	0	1,518,475	0	0	1,144,961	0
Credit Fees	739,035	0	739,035	0	0	739,035	0
Deposit Account Fee Expense	837,512	0	837,512	0	0	809,191	0
Directors' Fees	3,243,908	0	3,243,908	1,132,058	0	2,096,250	0
DP Operating Expenses	36,978,138	0	36,978,138	0	0	33,336,466	904,341
DP Operating Expenses- I/C	75,846	0	75,846	0	0	2,953,890	0
Express & Freight	4,265,968	0	4,265,968	134	0	4,066,038	145,616
FDIC Insurance	31,720,023	0	31,720,023	0	0	31,720,023	0
Insurance And Bonds	12,470,442	0	12,470,442	2,784,502	11,333	8,063,585	206,400
Investment Expense	22,885	0	22,885	0	0	22,885	0
Legal Fees	14,576,963	0	14,576,963	239,255	170,072	12,626,024	761,812
Litigation Loss Contingency Settlement	20,312,237	0	20,312,237	0	0	20,312,237	0
Loan Origination Overhead	13,179,176	0	13,179,176	0	150,139	12,460,286	569,948
Management Fees	21,848	0	21,848	1,284,792	18,495	(5,343,331)	3,334,466
Meals and Entertainment- deductible portion	759,693	0	759,693	1,554	0	643,512	44,589
Other Expenses	14,090,865	0	14,090,865	207,541	(23,340)	12,956,986	865,191

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Form 1120, Page 1, Line 18

Interest expense

Statement: 5 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Interest On Notes Payable	0	0	0	0	1,294	0	0
Total	0	0	0	0	1,294	0	0

Form 1120, Page 1, Line 26

Other deductions not included elsewhere

Statement: 6 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Section 481 (A) Adjustments	0	(7,076)	0	0	(164,916)	(403,581)	0
_Non Deductible Core Deposit Premium	0	0	0	0	0	0	0
Accounting and Exam Fees	0	0	0	0	435,136	355,228	0
Amortization of Organizational Exp (Sec. 248)	0	0	0	0	0	0	0
Amortization of Software	0	0	0	0	647	781	0
Amortization of Start-up Expenditures (Sec.195)	0	0	0	0	0	0	0
Building and Auto Insurance	0	0	0	0	0	0	0
Business Development Expense	0	0	0	0	10,492	81,829	0
Consulting Fees	0	0	0	0	137,947	440,406	0
Core Deposit Premium- Deductible	0	0	0	0	339,700	0	0
Cost Allocation	0	0	0	0	373,381	133	0
Credit Fees	0	0	0	0	0	0	0
Deposit Account Fee Expense	0	0	0	0	6,046	22,275	0
Directors' Fees	0	0	0	0	0	15,600	0
DP Operating Expenses	0	256	0	0	73,215	2,663,860	0
DP Operating Expenses- I/C	0	0	0	0	181,938	342,950	0
Express & Freight	0	0	0	0	27,006	27,174	0
FDIC Insurance	0	0	0	0	0	0	0
Insurance And Bonds	13,333	224	0	0	635,639	755,426	0
Investment Expense	0	0	0	0	0	0	0
Legal Fees	0	17,886	0	0	218,182	543,732	0
Litigation Loss Contingency Settlement	0	0	0	0	0	0	0
Loan Origination Overhead	800	8,003	0	0	0	0	0
Management Fees	0	0	0	0	400,912	345,009	0
Meals and Entertainment- deductible portion	0	0	0	0	20,690	49,348	0
Other Expenses	3,353	13,881	0	0	18,752,849	32,525	0

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Form 1120, Page 1, Line 18

Interest expense — Statement: 5 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Interest On Notes Payable	(14,373,643)
Total	(15,166,592)

Form 1120, Page 1, Line 26

Other deductions not included elsewhere — Statement: 6 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Section 481 (A) Adjustments	0
Non Deductible Core Deposit Premium	0
Accounting and Exam Fees	0
Amortization of Organizational Exp (Sec. 248)	0
Amortization of Software	0
Amortization of Start-up Expenditures (Sec.195)	0
Building and Auto Insurance	0
Business Development Expense	0
Consulting Fees	(51,250)
Core Deposit Premium- Deductible	0
Cost Allocation	0
Credit Fees	0
Deposit Account Fee Expense	0
Directors' Fees	0
DP Operating Expenses	0
DP Operating Expenses- I/C	(3,402,932)
Express & Freight	0
FDIC Insurance	0
Insurance And Bonds	0
Investment Expense	0
Legal Fees	0
Litigation Loss Contingency Settlement	0
Loan Origination Overhead	0
Management Fees	(18,495)
Meals and Entertainment- deductible portion	0
Other Expenses	(18,718,121)

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Form 1120, Page 1, Line 26

Other deductions not included elsewhere — Statement: 6

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	BAM 26-3881786	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916
Over and Short	76,819	0	76,819	0	0	76,819	0
Postage & Freight	4,819,100	0	4,819,100	0	0	4,625,444	103,876
Profit and Loss	4,550,175	0	4,550,175	0	0	4,338,754	0
Repo and Recovery	3,862,889	0	3,862,889	0	(5,910)	3,872,977	(7,302)
Safekeeping	465,466	0	465,466	0	0	101,267	0
Small Equipment	295,311	0	295,311	0	0	278,391	12,952
Stationery & Printing	3,055,007	0	3,055,007	0	0	2,789,213	105,579
Subscriptions & Dues	5,888,559	0	5,888,559	18,343	0	3,837,515	110,952
Telephone & Communication	10,442,163	0	10,442,163	0	0	10,231,022	104,561
Training & Education	1,895,017	0	1,895,017	0	0	1,557,830	218,070
Travel & Lodging	5,083,456	0	5,083,456	1,087,090	0	3,351,619	172,174
Utilities	7,354,064	0	7,354,064	0	0	7,345,589	4,964
VISA Lawsuit Settlement Expense	4,958,760	0	4,958,760	4,345,578	0	613,182	0
Total	228,500,809	0	228,500,809	11,555,782	326,852	200,631,338	7,949,179

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Form 1120, Page 1, Line 26

Other deductions not included elsewhere

Statement: 6 (Continued: 1)

Item Description	SYN TITLE 26-2571982	SYN TITLE II 26-2967790	SUMMINN 57-0904782	SYNEQUITY 20-0748826	SNV SECURITIES 58-1625031	SNV TRUST NA 58-2146977	Fern Hldgs 46-1251670
Over and Short	0	0	0	0	0	0	0
Postage & Freight	0	0	0	0	18,276	71,504	0
Profit and Loss	0	0	0	0	119,353	92,068	0
Repo and Recovery	0	0	119	0	0	0	3,005
Safekeeping	0	0	0	0	0	438,922	0
Small Equipment	0	0	0	0	2,434	1,534	0
Stationery & Printing	0	0	0	0	67,632	92,583	0
Subscriptions & Dues	2,041	284	0	0	1,230,674	688,750	0
Telephone & Communication	0	0	0	0	79,229	27,351	0
Training & Education	0	0	0	0	46,040	73,077	0
Travel & Lodging	0	0	0	0	130,191	342,382	0
Utilities	0	0	0	0	0	3,511	0
VISA Lawsuit Settlement Expense	0	0	0	0	0	0	0
Total	19,527	33,458	119	0	23,142,693	7,104,377	3,005

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Form 1120, Page 1, Line 26

Other deductions not included elsewhere — Statement: 6 (Continued: 2)

Item Description	ELIMINATION CO. 00-1234567
Over and Short	0
Postage & Freight	0
Profit and Loss	0
Repo and Recovery	0
Safekeeping	(74,723)
Small Equipment	0
Stationery & Printing	0
Subscriptions & Dues	0
Telephone & Communication	0
Training & Education	0
Travel & Lodging	0
Utilities	0
VISA Lawsuit Settlement Expense	0
Total	(22,265,521)

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
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Statement: 7
Form 1120, Page 1, Line 29a, Net operating loss schedule

Row ID	Description	Prior Year NOL Amount	NOL Carryover Date	NOL Carryover Amount Applied
Synovus Financial Corp - 58-1134883				
1	NOL from 4 years prior to current tax year		12/2010	297,698,940
2	Net Operating Loss Deduction			297,698,940

Statement: 8
Form 1120, Page 2, Schedule C, Line 17, Other dividends

Row ID	Type of Dividend	Source of Dividend	Amount
Synovus Bank - 58-0201800			
1	Other Dividends		2,935,821
Total			2,935,821
Synovus Trust Company NA - 58-2146977			
2	Other Dividends		70,692
Total			70,692
Consolidated/Combined Total			3,006,513

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	Missing EIN	EIN Reason	Country of Organization	Percentage Owned in Voting Stock
Synovus Financial Corp - 58-1134883					
1	TTP Fund II LP	20-2078205		US	49.912315%
2	GAA Real Estate Partners LP	20-0034348		US	27.027030%
3	Synovus GA State Tax Credit LLC	27-0337510		US	99.000000%
4	Cordova Intellimedia Ventures LP	58-2506434		US	20.000000%
Synovus Bank - 58-0201800					
5	Callier Forest LP	20-0534327		US	99.990000%
6	Synovus Callier Forest LLC	20-0908748		US	99.990000%
7	Union Hill Apartments Ltd	20-1706116		US	99.990000%
8	Synovus Union Hill LLC	20-2714557		US	99.990000%
9	Aspenwood Square Apartments LP	20-3643795		US	99.990000%
10	The Pointe Apartments LTD	20-2771905		US	99.990000%
11	Summit South Mall Apartments LTD	20-8254256		US	99.990000%
12	CB&T State Tax Credit Fund LLC	20-0321115		US	99.990000%
13	Tall Pines Apartments LTD	63-1261122		US	99.900000%
14	Boston Capital Columbus Tax Credit Fund A Limited Partnershi	65-1193010		US	99.000000%
15	CB&T Housing Fund Investor LLC	20-0321082		US	99.990000%
16	Burger-Phillips Building LLC	20-0580837		US	99.980000%
17	Orchid LLC	63-1108786		US	40.000000%
18	Sterling Place LLC	63-1224139		US	50.000000%
19	Azalea Park Partners LP CO Franklin Capital Corp	27-0057883		US	49.990000%
20	Main Gervais LLC	26-1871235		US	25.000000%
21	West End Redevelopment Partnership LP	58-2193994		US	20.000000%
22	Pine Cone Apartments Tuscaloosa Ltd	63-1183483		US	99.000000%
23	Tuscaloosa Riverfront Development LLC	20-8820275		US	30.000000%

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
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Continuation Of Statement Form 1120, Page 4, Sch K, Ln 5b, P-ships or Trusts that the corporation owns 20% dir or 50% indir
For Entity Synovus Bank

Row ID	Name of Entity	EIN	Missing EIN Reason	Country of Organization	Percentage Owned in Voting Stock
24	Synovus South Mall Apartments LLC	26-0891201		US	99.990000%
25	Baker Village Apartments LP	20-8882628		US	99.990000%
26	Ashton Avalon LP	26-2108340		US	99.990000%
27	Synovus Special Limited Partner LLC	20-0748826		US	100.000000%
28	New Northgate Village Development Company LP			US	99.000000%
29	FCB Heritage 1901 Redevelopment LLC	63-0903880		US	100.000000%
30	Synovus Burger Phillips LLC	63-0903880		US	99.990000%
31	CB&T Special Limited Partner LLC	20-0321139		US	100.000000%
32	Synovus Lofts of Greenville LLC	20-5024643		US	100.000000%

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Form 1120, Page 5, Schedule L, Line 6

Other current assets — Statement: 10

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued Interest Receivable	63,959,433	64,057,804	0	0	63,959,433	64,057,804
Deferred Tax Assets- Current	636,157	811,829	0	0	636,157	811,829
Miscellaneous Receivables	68,683,779	59,027,809	0	0	68,683,779	59,027,809
Prepaid Assets	10,089,424	11,864,696	0	0	10,089,424	11,864,696
Prepaid Insurance	8,023,996	8,693,619	0	0	8,023,996	8,693,619
Prepaid Insurance- VEBA	10,876,090	12,639,986	0	0	10,876,090	12,639,986
Total	162,268,879	157,095,743	0	0	162,268,879	157,095,743

Form 1120, Page 5, Schedule L, Line 9

Other investments — Statement: 11

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Federal Funds Sold	80,974,844	73,110,462	0	0	80,974,844	73,110,462
Investment In Subsidiaries	10,310,000	10,310,000	0	0	10,310,000	10,310,000
Mortgage Backed Security Investments	3,024,258,518	2,871,357,218	0	0	3,024,258,518	2,871,357,218
Other Investments	74,893,953	92,293,209	0	0	74,893,953	92,293,209
Other Trade Investments	428,850	1,976,100	0	0	428,850	1,976,100
Time Deposits With Banks	0	0	0	0	0	0
Total	3,190,866,165	3,049,046,989	0	0	3,190,866,165	3,049,046,989

Form 1120, Page 5, Schedule L, Line 14

Other assets — Statement: 12

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	278,862,800	286,108,522	0	0	278,862,800	286,108,522
Investment in Subsidiaries	56,140,728	56,153,353	0	0	56,140,728	56,153,353
Transfer of Assets	0	1	0	0	0	1

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Form 1120, Page 5, Schedule L, Line 6

Other current assets — Statement: 10 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued Interest Receivable	281	281	103,411	45,819	63,785,698	64,221,662
Deferred Tax Assets- Current	0	0	0	0	27,255,975	18,712,865
Miscellaneous Receivables	12,167,870	125,000	0	0	46,973,359	49,782,998
Prepaid Assets	1,738,065	1,359,708	0	0	7,804,614	9,873,315
Prepaid Insurance	1,898,671	2,088,377	0	0	6,045,742	6,524,867
Prepaid Insurance- VEBA	0	0	0	0	10,876,090	12,639,986
Total	15,804,887	3,573,366	103,411	45,819	162,741,478	161,755,693

Form 1120, Page 5, Schedule L, Line 9

Other investments — Statement: 11 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Federal Funds Sold	203,555,734	244,306,280	0	0	5,026,256,967	6,167,754,666
Investment In Subsidiaries	0	0	0	0	2,977,486	449,902
Mortgage Backed Security Investments	0	0	0	0	3,015,016,291	2,858,572,564
Other Investments	6,094,025	6,115,358	0	0	82,121,665	96,207,036
Other Trade Investments	0	0	0	0	0	0
Time Deposits With Banks	0	0	0	0	0	0
Total	209,649,759	250,421,638	0	0	8,126,372,409	9,122,984,168

Form 1120, Page 5, Schedule L, Line 14

Other assets — Statement: 12 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	7,846,905	7,849,680	0	0	271,015,895	278,258,842
Investment in Subsidiaries	3,020,964,354	3,096,512,702	0	0	124,249,208	129,937,038
Transfer of Assets	0	0	0	0	(806,273)	1

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Form 1120, Page 5, Schedule L, Line 6

Other current assets — Statement: 10 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued Interest Receivable	63,396	(242,248)	0	0	0	0
Deferred Tax Assets- Current	0	0	0	0	0	0
Miscellaneous Receivables	4,210,051	2,752,892	10,000	0	22,743	21,359
Prepaid Assets	190,505	206,555	0	0	0	0
Prepaid Insurance	8,750	7,875	8,333	5,000	0	5,000
Prepaid Insurance- VEBA	0	0	0	0	0	0
Total	4,472,702	2,725,074	18,333	5,000	22,743	26,359

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Form 1120, Page 5, Schedule L, Line 9

Other investments — Statement: 11 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Federal Funds Sold	0	0	0	0	0	0
Investment In Subsidiaries	0	0	0	0	0	0
Mortgage Backed Security Investments	0	0	0	0	0	0
Other Investments	0	0	0	0	0	0
Other Trade Investments	0	0	0	0	0	0
Time Deposits With Banks	0	0	0	0	0	0
Total	0	0	0	0	0	0

Form 1120, Page 5, Schedule L, Line 14

Other assets — Statement: 12 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	0	0	0	0	0	0
Investment In Subsidiaries	144,377	731,143	620,744	968,678	0	0
Transfer of Assets	0	0	0	0	0	0

Form 1120, Page 5, Schedule L, Line 6

Other current assets — Statement: 10 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued Interest Receivable	0	0	6,633	31,905	295	666
Deferred Tax Assets- Current	0	0	0	0	0	0
Miscellaneous Receivables	0	0	1,403,002	2,408,369	3,896,754	3,937,191
Prepaid Assets	0	0	242,651	265,148	113,589	159,970
Prepaid Insurance	0	0	62,500	62,500	0	0
Prepaid Insurance- VEBA	0	0	0	0	0	0
Total	0	0	1,714,786	2,767,922	4,010,638	4,097,827

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Form 1120, Page 5, Schedule L, Line 9

Other investments — Statement: 11 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Federal Funds Sold	0	0	122,619	122,865	0	0
Investment In Subsidiaries	0	0	0	0	0	0
Mortgage Backed Security Investments	0	0	9,242,227	12,784,654	0	0
Other Investments	0	0	(3,558,187)	(897,386)	546,450	1,178,201
Other Trade Investments	0	0	428,850	1,976,100	0	0
Time Deposits With Banks	0	0	0	0	25,000	25,000
Total	0	0	6,235,509	13,986,233	571,450	1,203,201

Form 1120, Page 5, Schedule L, Line 14

Other assets — Statement: 12 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	0	0	0	0	0	0
Investment in Subsidiaries	0	0	4,641	10,614	0	0
Transfer of Assets	0	0	0	0	806,273	0

Form 1120, Page 5, Schedule L, Line 6

Other current assets

Statement: 10 (Continued: 4)

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued Interest Receivable	0	0	0	0	(281)	(281)
Deferred Tax Assets- Current	0	0	0	0	(26,619,818)	(17,901,036)
Miscellaneous Receivables	0	0	0	0	0	0
Prepaid Assets	0	0	0	0	0	0
Prepaid Insurance	0	0	0	0	0	0
Prepaid Insurance- VEBA	0	0	0	0	0	0
Total	0	0	0	0	(26,620,099)	(17,901,317)

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Form 1120, Page 5, Schedule L, Line 9

Other investments

Statement: 11 (Continued: 4)

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Federal Funds Sold	0	0	0	0	(5,148,960,476)	(6,339,073,349)
Investment In Subsidiaries	0	0	0	0	7,332,514	9,860,098
Mortgage Backed Security Investments	0	0	0	0	0	0
Other Investments	0	0	0	0	(10,310,000)	(10,310,000)
Other Trade Investments	0	0	0	0	0	0
Time Deposits With Banks	0	0	0	0	(25,000)	(25,000)
Total	0	0	0	0	(5,151,962,962)	(6,339,548,251)

Form 1120, Page 5, Schedule L, Line 14

Other assets

Statement: 12 (Continued: 4)

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Cash Surrender Value of Life Insurance	0	0	0	0	0	0
Investment in Subsidiaries	0	0	0	0	(3,089,842,596)	(3,172,006,822)
Transfer of Assets	0	0	0	0	0	0

Form 1120, Page 5, Schedule L, Line 14

Other assets — Statement: 12

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Customer Liability for Bank Accept	1,545,178	1,661,474	0	0	1,545,178	1,661,474
Deferred Tax Assets- Non Current	744,645,576	622,463,988	0	0	744,645,576	622,463,988
Goodwill- Non Amortizable	24,431,064	24,431,064	0	0	24,431,064	24,431,064
Miscellaneous Assets	40,072,310	32,921,511	0	0	40,072,310	32,921,511
Other Real Estate Owned	112,628,629	85,472,298	0	0	112,628,629	85,472,298
Total	1,258,326,285	1,109,212,211	0	0	1,258,326,285	1,109,212,211

Form 1120, Page 5, Schedule L, Line 17

Mortgages, notes, bonds payable in less than 1 year — Statement: 13

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Notes Payable	2,181,272,950	2,267,234,795	0	0	2,181,272,950	2,267,234,795
Total	2,181,272,950	2,267,234,795	0	0	2,181,272,950	2,267,234,795

Form 1120, Page 5, Schedule L, Line 18

Other current liabilities — Statement: 14

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued 401(K)	333,989	197,726	0	0	333,989	197,726
Accrued Bonuses	9,410,431	12,053,539	0	0	9,410,431	12,053,539
Accrued Interest Expense	20,814,520	20,405,174	0	0	20,814,520	20,405,174
FAS106	2,323,618	1,567,543	0	0	2,323,618	1,567,543
Miscellaneous Account Payables	27,687,038	23,711,530	0	0	27,687,038	23,711,530
Other Accrued Expense	75,868,403	71,579,531	0	0	75,868,403	71,579,531
Reserve for Federal Taxes	(1)	(1)	0	0	(1)	(1)
Reserve for State Taxes	515,743	862,460	0	0	515,743	862,460
Tax Payable- Gross Receipts	66,004	66,066	0	0	66,004	66,066

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Form 1120, Page 5, Schedule L, Line 14

Other assets — Statement: 12 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Customer Liability for Bank Accept	0	0	0	0	1,545,178	1,661,474
Deferred Tax Assets- Non Current	59,009,350	64,050,225	118,236,546	107,090,686	562,169,612	446,969,933
Goodwill- Non Amortizable	2,703,426	2,703,426	0	0	0	0
Miscellaneous Assets	0	0	0	0	38,296,075	30,823,194
Other Real Estate Owned	0	0	14,073,529	8,474,281	95,314,727	76,175,726
Total	3,090,524,035	3,171,116,033	132,310,075	115,564,967	1,091,784,422	963,826,208

Form 1120, Page 5, Schedule L, Line 17

Mortgages, notes, bonds payable in less than 1 year — Statement: 13 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Notes Payable	765,617,373	763,575,529	438,167,557	399,167,557	6,380,458,377	7,617,791,306
Total	765,617,373	763,575,529	438,167,557	399,167,557	6,380,458,377	7,617,791,306

Form 1120, Page 5, Schedule L, Line 18

Other current liabilities — Statement: 14 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued 401(K)	0	0	0	0	297,581	186,726
Accrued Bonuses	0	0	0	0	6,836,228	9,007,289
Accrued Interest Expense	9,893,736	9,893,725	0	0	10,926,767	10,517,601
FAS106	0	0	0	0	2,323,618	1,567,543
Miscellaneous Account Payables	11,911,000	93,940	53,873	23,339	10,675,178	19,904,028
Other Accrued Expense	390,000	300,000	0	0	72,845,386	67,105,688
Reserve for Federal Taxes	20,679,949	14,677,545	1,639,648	(356,626)	4,665,369	1,108,861
Reserve for State Taxes	6,326,960	3,091,026	(1,088,166)	1,731,412	164,334	359,006
Tax Payable- Gross Receipts	0	0	0	0	0	0

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Form 1120, Page 5, Schedule L, Line 14

Other assets — Statement: 12 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Customer Liability for Bank Accept	0	0	0	0	0	0
Deferred Tax Assets- Non Current	2,913,448	2,299,955	0	(3,269)	(380)	(1,934)
Goodwill- Non Amortizable	0	0	0	0	0	0
Miscellaneous Assets	0	0	0	0	0	0
Other Real Estate Owned	334,123	822,272	0	0	0	0
Total	3,391,948	3,853,370	620,744	965,409	(380)	(1,934)

Form 1120, Page 5, Schedule L, Line 17

Mortgages, notes, bonds payable in less than 1 year — Statement: 13 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Notes Payable	61,487,761	73,068,361	0	0	0	0
Total	61,487,761	73,068,361	0	0	0	0

Form 1120, Page 5, Schedule L, Line 18

Other current liabilities — Statement: 14 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued 401(K)	0	0	0	0	0	0
Accrued Bonuses	5,815	16,741	0	0	15,034	7,303
Accrued Interest Expense	0	0	0	0	0	0
FAS106	0	0	0	0	0	0
Miscellaneous Account Payables	4,764,992	3,390,319	0	0	0	0
Other Accrued Expense	229,356	1,263,198	4,441	4,170	17,304	4,022
Reserve for Federal Taxes	(3,418,467)	227,665	(34,610)	(8,109)	(37,303)	(14,650)
Reserve for State Taxes	(319,941)	(467,838)	13,734	10,600	(2,928)	607
Tax Payable- Gross Receipts	0	0	0	0	0	0

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Form 1120, Page 5, Schedule L, Line 14

Other assets

Statement: 12 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Customer Liability for Bank Accept	0	0	0	0	0	0
Deferred Tax Assets- Non Current	0	0	1,449,424	1,279,811	867,576	778,581
Goodwill- Non Amortizable	0	0	39,359	39,359	21,688,279	21,688,279
Miscellaneous Assets	0	0	1,776,235	2,098,317	0	0
Other Real Estate Owned	0	19	0	0	0	0
Total	0	19	3,269,659	3,428,101	23,362,128	22,466,860

Form 1120, Page 5, Schedule L, Line 17

Mortgages, notes, bonds payable in less than 1 year

Statement: 13 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Notes Payable	0	0	1,762,818	0	0	0
Total	0	0	1,762,818	0	0	0

Form 1120, Page 5, Schedule L, Line 18

Other current liabilities

Statement: 14 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued 401(K)	0	0	36,408	0	0	11,000
Accrued Bonuses	0	0	816,995	889,600	1,736,359	2,132,606
Accrued Interest Expense	0	0	3,378	3,198	0	0
FAS106	0	0	0	0	0	0
Miscellaneous Account Payables	0	0	23,633	13,482	258,362	286,422
Other Accrued Expense	0	0	2,113,858	2,620,358	268,058	282,095
Reserve for Federal Taxes	(578,658)	(578,702)	(384,138)	(324,714)	(661,822)	(462,025)
Reserve for State Taxes	(66,173)	(66,180)	(38,691)	(55,146)	199,028	211,527
Tax Payable- Gross Receipts	0	0	0	0	66,004	66,066

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Form 1120, Page 5, Schedule L, Line 14

Statement: 12 (Continued: 4)

Other assets

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Customer Liability for Bank Accept	0	0	0	0	0	0
Deferred Tax Assets- Non Current	0	0	0	0	0	0
Goodwill- Non Amortizable	0	0	0	0	0	0
Miscellaneous Assets	0	0	0	0	0	0
Other Real Estate Owned	0	0	2,906,250	0	0	0
Total	0	0	2,906,250	0	(3,089,842,596)	(3,172,006,822)

Form 1120, Page 5, Schedule L, Line 17

Statement: 13 (Continued: 4)

Mortgages, notes, bonds payable in less than 1 year

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Notes Payable	0	0	0	0	(5,466,220,936)	(6,586,367,958)
Total	0	0	0	0	(5,466,220,936)	(6,586,367,958)

Form 1120, Page 5, Schedule L, Line 18

Statement: 14 (Continued: 4)

Other current liabilities

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Accrued 401(K)	0	0	0	0	0	0
Accrued Bonuses	0	0	0	0	0	0
Accrued Interest Expense	0	0	0	0	(9,361)	(9,350)
FAS106	0	0	0	0	0	0
Miscellaneous Account Payables	0	0	0	0	0	0
Other Accrued Expense	0	0	0	0	0	0
Reserve for Federal Taxes	81,032	88,873	(15,542)	(361,914)	(21,935,459)	(13,996,205)
Reserve for State Taxes	14,779	15,265	(2,834)	(62,988)	(4,684,359)	(3,904,831)
Tax Payable- Gross Receipts	0	0	0	0	0	0

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Form 1120, Page 5, Schedule L, Line 18

Other current liabilities

Statement: 14

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Tax Payable- Payroll	77,419	76,197	0	0	77,419	76,197
Tax Payable- Property	669,614	1,147,028	0	0	669,614	1,147,028
Tax Payable- Sales	135	151	0	0	135	151
Taxes Payable- Others	(28,058)	(18,853)	0	0	(28,058)	(18,853)
Total	137,738,855	131,648,091	0	0	137,738,855	131,648,091

Form 1120, Page 5, Schedule L, Line 21

Other liabilities

Statement: 15

Item Description

	Total		Eliminations		Subtotal before Eliminations	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Other Liabilities	56,817,583	79,377,634	0	0	56,817,583	79,377,634
Reserve for Federal Taxes- Deferred	(1)	0	0	0	(1)	0
Total	56,817,582	79,377,634	0	0	56,817,582	79,377,634

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Form 1120, Page 5, Schedule L, Line 18

Other current liabilities

Statement: 14 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Tax Payable- Payroll	0	0	0	0	369	0
Tax Payable- Property	0	0	0	0	670,454	1,147,028
Tax Payable- Sales	0	0	0	0	135	151
Taxes Payable- Others	(28,058)	(18,853)	0	0	0	0
Total	49,173,587	28,037,383	605,355	1,398,125	109,405,419	110,903,921

Form 1120, Page 5, Schedule L, Line 21

Other liabilities

Statement: 15 (Continued: 1)

Item Description	SYN H.C. 58-1134883		BAM 26-3881786		SYN 280BANK 58-0201800	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Other Liabilities	2,705,720	1,401,053	0	0	53,904,050	74,900,888
Reserve for Federal Taxes- Deferred	0	0	0	0	(1)	0
Total	2,705,720	1,401,053	0	0	53,904,049	74,900,888

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Form 1120, Page 5, Schedule L, Line 18

Other current liabilities — Statement: 14 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Tax Payable- Payroll	0	0	0	0	0	0
Tax Payable- Property	(840)	0	0	0	0	0
Tax Payable- Sales	0	0	0	0	0	0
Taxes Payable- Others	0	0	0	0	0	0
Total	1,260,915	4,430,085	(16,435)	6,661	(7,893)	(2,718)

Form 1120, Page 5, Schedule L, Line 21

Other liabilities — Statement: 15 (Continued: 2)

Item Description	SNV MORTG CORP 63-1113916		SYN TITLE 26-2571982		SYN TITLE II 26-2967790	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Other Liabilities	0	0	0	0	0	0
Reserve for Federal Taxes- Deferred	0	0	0	0	0	0
Total	0	0	0	0	0	0

1896

Form 1120, Page 5, Schedule L, Line 18

Other current liabilities

Statement: 14 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Tax Payable- Payroll	0	0	0	0	77,050	76,197
Tax Payable- Property	0	0	0	0	0	0
Tax Payable- Sales	0	0	0	0	0	0
Taxes Payable- Others	0	0	0	0	0	0
Total	(644,831)	(644,882)	2,571,443	3,146,778	1,943,039	2,603,888

Form 1120, Page 5, Schedule L, Line 21

Other liabilities

Statement: 15 (Continued: 3)

Item Description	SUMMINN 57-0904782		SNV SECURITIES 58-1625031		SNV TRUST NA 58-2146977	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Other Liabilities	0	0	198,733	3,066,624	0	0
Reserve for Federal Taxes- Deferred	0	0	0	0	0	0
Total	0	0	198,733	3,066,624	0	0

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Form 1120, Page 5, Schedule L, Line 18

Other current liabilities — Statement: 14 (Continued: 4)

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Tax Payable- Payroll	0	0	0	0	0	0
Tax Payable- Property	0	0	0	0	0	0
Tax Payable- Sales	0	0	0	0	0	0
Taxes Payable- Others	0	0	0	0	0	0
Total	95,811	104,138	(18,376)	(424,902)	(26,629,179)	(17,910,386)

Form 1120, Page 5, Schedule L, Line 21

Other liabilities — Statement: 15 (Continued: 4)

Item Description	BNG Belt 46-1246230		Fern Hldgs 46-1251670		ELIMINATION CO. 00-1234567	
	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount	Beginning Amount	Ending Amount
Other Liabilities	0	0	0	0	9,080	9,069
Reserve for Federal Taxes- Deferred	0	0	0	0	0	0
Total	0	0	0	0	9,080	9,069

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Form 1120, Page 5, Schedule M-2, Line 3

Other increases in unappropriated retained earnings

Statement: 16

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916	SYN TITLE 26-2571982
Capital Infusion	0	0	0	0	0	0	400,000
Earnings in Subsidiaries	0	0	0	221,490,567	2,858,593	186,766	47,934
Rounding Entry	8	0	8	5	4	1	0
Total	8	0	8	221,490,572	2,858,597	186,767	447,934

Form 1120, Page 5, Schedule M-2, Line 6

Other decreases in unappropriated retained earnings

Statement: 17

Item Description	Total	Eliminations	Subtotal before Eliminations	SYN H.C. 58-1134883	SYN 280BANK 58-0201800	SNV MORTG CORP 63-1113916	SYN TITLE 26-2571982
Prior Period Adjustment & Rounding	1	0	1	0	0	0	0
Total	1	0	1	0	0	0	0

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Form 1120, Page 5, Schedule M-2, Line 3

Statement: 16 (Continued: 1)

Other increases in unappropriated retained earnings

Item Description	SYN TITLE II 26-2967790	SNV TRUST NA 58-2146977	ELIMINATION CO. 00-1234567
Capital Infusion	300,000	0	(700,000)
Earnings in Subsidiaries	0	0	(224,583,860)
Rounding Entry	1	0	(3)
Total	300,001	0	(225,283,863)

Form 1120, Page 5, Schedule M-2, Line 6

Statement: 17 (Continued: 1)

Other decreases in unappropriated retained earnings

Item Description	SYN TITLE II 26-2967790	SNV TRUST NA 58-2146977	ELIMINATION CO. 00-1234567
Prior Period Adjustment & Rounding	0	1	0
Total	0	1	0

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
9/2/2015 4:43:01 PM

Statement: 18
Form 1120, Schedule N, Line 6b, Countries with financial account authorization

Row ID	Name of the Foreign Country
Synovus Financial Corp - 58-1134883	
1	UK
2	GM

Statement: 19
Form 1120, Schedule D, Part I, Line 6, Capital loss carryover

Row ID	Description	Year	Amount
Synovus Financial Corp - 58-1134883			
1	Cap loss carryover 4	2012	2,916,484
2	Cap loss carryover 5	2013	2,488,725

Statement: 20
Form 4626, Line 2o, Other adjustments and preferences

Row ID	Description	Amount
Synovus Financial Corp - 58-1134883		
1	Charitable contribution	(1,068,935)
Total		(1,068,935)

Statement: 21
Form 1120, Sch G, Corps, P-ships, or Trusts that own 20% directly or 50% indirectly

Row ID	Name of Entity	Missing EIN	EIN Reason	Type of Entity	Country of Incorporation	Percentage Owned in Voting Stock
Broadway Asset Management Inc - 26-3881786						
1	Synovus Financial Corp	58-1134883		Corporation	US	100.000000%
BOP Properties Inc - 59-3736805						
2	Synovus Bank	58-0101800		Corporation	US	100.000000%
Synovus Bank - 58-0201800						
3	Synovus Financial Corp	58-1134883		Corporation	US	100.000000%
Synovus Mortgage Corp - 63-1113916						
4	Synovus Bank	58-0201800		Corporation	US	100.000000%

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
9/2/2015 4:43:01 PM

Continuation Of Statement Form 1120, Sch G, Corps, P-ships, or Trusts that own 20% directly or 50% indirectly
For Entity Synovus Mortgage Corp

Row ID	Name of Entity	Missing EIN	EIN Reason	Type of Entity	Country of Incorporation	Percentage Owned in Voting Stock
Synovus Title LLC - 26-2571982						
5	Synovus Mortgage Corp			63-1113916 Corporation	US	100.000000%
Synovus Title II LLC - 26-2967790						
6	Synovus Title LLC			26-2571982 LLC	US	100.000000%
The Summerton Inn Inc - 57-0904782						
7	Synovus Bank			58-0201800 Corporation	US	100.000000%
Synovus Equity Investments Inc - 20-0748826						
8	Synovus Bank			58-0201800 Corporation	US	100.000000%
Synovus Securities Inc - 58-1625031						
9	Synovus Financial Corp			58-1134883 Corporation	US	100.000000%
Synovus Trust Company NA - 58-2146977						
10	Synovus Bank			58-0201800 Corporation	US	100.000000%
UOS Properties Inc - 57-1148460						
11	Synovus Bank			58-0201800 Corporation	US	100.000000%
WL Properties Inc - 59-3583080						
12	Synovus Bank			58-0201800 Corporation	US	100.000000%
BNG Beltline LLC - 46-1246230						
13	Synovus Bank			58-0201800 Corporation	US	100.000000%
Fernandina Holdings LLC - 46-1251670						
14	Synovus Bank			58-0201800 Corporation	US	100.000000%
Synovus RP Holdings LLC - 46-1278477						
15	Synovus Bank			58-0201800 Corporation	US	100.000000%

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
9/2/2015 4:43:22 PM

Statement: 22
Form 1120, Schedule M-3, Page 1, Part I, Line 10b, Other statutory accounting adjustments

Row ID	Description	Amount
Synovus Financial Corp - 58-1134883		
1	Dividend and Accretion of Discount on Preferred Stock (TARP)	10,237,500
Total		10,237,500

1903

Form 1120, Schedule M-3, Page 2, Part II, Line 25

Other income (loss) items with differences — Statement: 23

Item Description	Income (Loss) per Income Statement	Temporary Differences	Permanent Differences	Income (Loss) per Tax Return
Vendor Signing Bonus Income	0	757,701	0	757,701
Other Fees	13,935,561	1,367	0	13,936,928
Miscellaneous Income	17,714,566	372,843	0	18,087,409
Insurance Revenue	2,863,661	0	0	2,863,661
Gain or Loss on Securities	(45,354)	88,065	0	42,711
** CSV Appreciation Income	8,366,914	0	(8,366,914)	0
Securities Transaction	1,418,811	(1,418,811)	0	0
BOLI Death Claim	0	0	(894,789)	(894,789)
Restructuring Severance Pay	0	3,291,208	0	3,291,208
Total	44,254,159	3,092,373	(9,261,703)	38,084,829

1904

Form 1120, Schedule M-3, Page 2, Part II, Line 28

Other income (loss) and exp/ded items with no differences

Statement: 24

Item Description	Amount per Income Statement	Temporary Differences	Permanent Differences	Amount per Tax Return
Officer Salaries	(51,650,399)	0	0	(51,650,399)
Trust Service Fees	36,370,261	0	0	36,370,261
Repossession and Recovery	660,865	0	0	660,865
Other service Charges	11,565,696	0	0	11,565,696
Mortgage Service Fees	18,039,592	0	0	18,039,592
Investment Income	894,789	0	0	894,789
Financial Planning Revenue	9,607,079	0	0	9,607,079
Deposit Service Charges	81,764,966	0	0	81,764,966
Data Processing Revenue- I/C	(1,719,915)	0	0	(1,719,915)
Data Processing Revenue	120,071	0	0	120,071
Credit Life Fees	641	0	0	641
Credit Card Fees	30,665,321	0	0	30,665,321
Brokerage Revenue	21,667,596	0	0	21,667,596
Rental Income on Equipment	7,397,313	0	0	7,397,313
Utilities	(7,354,064)	0	0	(7,354,064)
Travel & Lodging	(5,083,456)	0	0	(5,083,456)
Training & Education	(1,895,017)	0	0	(1,895,017)
Telephone & Communication	(10,442,163)	0	0	(10,442,163)
Subscriptions & Dues	(5,888,559)	0	0	(5,888,559)
Stationery & Printing	(3,055,007)	0	0	(3,055,007)
Small Equipment	(295,311)	0	0	(295,311)
Safekeeping	(465,466)	0	0	(465,466)
Profit and Loss	(4,550,175)	0	0	(4,550,175)
Postage & Freight	(4,819,100)	0	0	(4,819,100)
Over and Short	(76,819)	0	0	(76,819)
Management Fees	(21,848)	0	0	(21,848)
Loan Origination Overhead	(13,179,176)	0	0	(13,179,176)
Legal Fees	(14,576,963)	0	0	(14,576,963)
Investment Expense	(22,885)	0	0	(22,885)
FDIC Insurance	(31,720,023)	0	0	(31,720,023)
Express & Freight	(4,265,968)	0	0	(4,265,968)
DP Operating Expenses- I/C	(75,846)	0	0	(75,846)
DP Operating Expenses	(36,978,138)	0	0	(36,978,138)
Directors' Fees	(3,243,908)	0	0	(3,243,908)
Deposit Account Fee Expense	(837,512)	0	0	(837,512)
Credit Fees	(739,035)	0	0	(739,035)
Cost Allocation	(1,518,475)	0	0	(1,518,475)
Business Development Expense	(4,116,764)	0	0	(4,116,764)
Building and Auto Insurance	(4,274)	0	0	(4,274)

1905

Accounting and Exam Fees	(4,312,501)	0	0	(4,312,501)
Advertising Expense	(21,624,965)	0	0	(21,624,965)
Real Estate Taxes	(5,765,012)	0	0	(5,765,012)
Personal Property Tax	(779,395)	0	0	(779,395)
Other State Taxes	(4,340,267)	0	0	(4,340,267)
Gross Receipts Tax	(189,385)	0	0	(189,385)
Employment Taxes	(21,608,112)	0	0	(21,608,112)
Alabama Non Fixed Assets Sales Tax (for AL Excise Only)	(39,372)	0	0	(39,372)
Alabama Franchise Tax	(590,320)	0	0	(590,320)
Equipment Rentals	(3,744,014)	0	0	(3,744,014)
Software Maintenance	(2,535,627)	0	0	(2,535,627)
Office Moving	(8,432,837)	0	0	(8,432,837)
Repairs And Maintenance	(20,183,354)	0	0	(20,183,354)
Total	(83,987,237)	0	0	(83,987,237)

1906

Form 1120, Schedule M-3, Page 3, Part III, Line 37

Statement: 25

Other expense/deduction items with differences

Item Description	Expense per Income Statement	Temporary Differences	Permanent Differences	Deduction per Tax Return
Accrued Bonus	19,592,279	(7,643,105)	0	11,949,174
Loans Transactions on sales	1,567,341	(1,567,341)	0	0
VISA Lawsuit Settlement Expense	3,654,093	1,304,667	0	4,958,760
Repo and Recovery	20,396,181	(16,533,292)	0	3,862,889
Other Expenses	20,437,654	(6,362,822)	16,033	14,090,865
Litigation Loss Contingency Settlement	12,812,237	7,500,000	0	20,312,237
Insurance And Bonds	11,800,819	669,623	0	12,470,442
Consulting Fees	9,315,224	(391,412)	0	8,923,812
_Non Deductible Lobbying Expense	160,756	0	(160,756)	0
_Non Deductible Club Dues	31,059	0	(31,059)	0
_Non Deductible Business Gifts	82,764	0	(82,764)	0
Employee Benefit Expense	12,446,476	(102,190)	0	12,344,286
Facility Rentals	30,177,438	(553,233)	0	29,624,205
Salary Stock	0	558,130	0	558,130
Employee Salary	246,767,982	0	0	246,767,982
Total	389,242,303	(23,120,975)	(258,546)	365,862,782

Statement: 27
Form 2220, Page 2, Penalty calculation

Row ID	Installment Date	Number of Days from Due Date to Line 19	Days on Line 20 After 4/15 and Before 7/1	Penalty Quarter 1	Days on Line 20 After 6/30 and Before 10/1	Penalty Quarter 2	Days on Line 20 After 9/30 and Before 1/1	Penalty Quarter 3
Synovus Financial Corp - 58-1134883								
1	04/15/2014							
2	06/16/2014							
3	03/15/2015	181			15		92	
4	12/15/2014							
Total								

Row ID	Days on Line 20 After 12/31 and Before 4/1	Penalty Quarter 4	Days on Line 20 After 3/31 and Before 7/1	% Quarter 5	Penalty Quarter 5	Days on Line 20 After 6/30 and Before 10/1	% Quarter 6	Penalty Quarter 6
Synovus Financial Corp - 58-1134883								
1								
2								
3	74							
4								
Total								

Row ID	Days on Line 20 After 9/30 and Before 1/1	% Quarter 7	Penalty Quarter 7	Days on Line 20 After 12/31 and Before 2/15	% Quarter 8	Penalty Quarter 8	Total Penalty per Installment Period
Synovus Financial Corp - 58-1134883							
1							
2							
3							
4							
Total							

Statement: 28
Form 4562, Page 1, Part III, Section B, Line 19a, 3-year property

Row ID	Description	Basis Amount	Recovery Period	Convention (HY, MQ, MM, S/L)	Method (200 DB, 150 DB, DB, S/L)	Depreciation Deduction
Synovus Bank - 58-0201800						
1	Various Assets	286,272	3.000	HY	200 DB	95,424
Total		286,272				95,424
Consolidated/Combined Total		286,272				95,424

Statement: 29
Form 4562, Page 1, Part III, Section B, Line 19b, 5-year property

Row ID	Description	Basis Amount	Recovery Period	Convention (HY, MQ, MM, S/L)	Method (200 DB, 150 DB, DB, S/L)	Depreciation Deduction
Synovus Financial Corp - 58-1134883						
1	Various Assets	571	5.0	HY	200 DB	114
Total		571				114
Synovus Bank - 58-0201800						
2	Various Assets	18,511,406	5.0	HY	200 DB	3,702,483

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
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Continuation Of Statement Form 4562, Page 1, Part III, Section B, Line 19b, 5-year property
For Entity Synovus Bank

Row ID Description	Basis Amount	Recovery Period	Convention (HY, MQ, MM, S/L)	Method (200 DB, 150 DB, DB, S/L)	Depreciation Deduction
Total	18,511,406				3,702,483
Consolidated/Combined Total	18,511,977				3,702,597

Statement: 30
Form 4562, Page 1, Part III, Section B, Line 19c, 7-year property

Row ID Description	Basis Amount	Recovery Period	Convention (HY, MQ, MM, S/L)	Method (200 DB, 150 DB, DB, S/L)	Depreciation Deduction
Synovus Financial Corp - 58-1134883					
1 Various Assets	5,778	7.0	HY	200 DB	754
Total	5,778				754
Synovus Bank - 58-0201800					
2 Various Assets	7,392,839	7.0	HY	200 DB	973,052
Total	7,392,839				973,052
Synovus Mortgage Corp - 63-1113916					
3 Various	72,077	7.0	HY	200 DB	10,297
Total	72,077				10,297
Synovus Securities Inc - 58-1625031					
4 Various Assets	7,427	7.0	HY	200 DB	1,061
Total	7,427				1,061
Synovus Trust Company NA - 58-2146977					
5 Various Assets	1,793	7.0	HY	200 DB	256
Total	1,793				256
Consolidated/Combined Total	7,479,914				985,420

Statement: 31
Form 4562, Page 1, Part III, Section B, Line 19e, 15-year property

Row ID Description	Basis Amount	Recovery Period	Convention (HY, MQ, MM, S/L)	Method (200 DB, 150 DB, DB, S/L)	Depreciation Deduction
Synovus Bank - 58-0201800					
1 Various Assets	18,768	15.0	HY	150 DB	938
Total	18,768				938
Consolidated/Combined Total	18,768				938

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
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Statement: 32
Form 4562, Page 1, Part III, Section B, Line 19f, 20-year property

Row ID	Description	Basis Amount	Recovery Period	Convention (HY, MQ, MM, S/L)	Method (200 DB, 150 DB, DB, S/L)	Depreciation Deduction
Synovus Bank - 58-0201800						
1	Various Assets	757,076	20.0	HY	150 DB	14,195
Total		757,076				14,195
Synovus Mortgage Corp - 63-1113916						
2	Various	85,151	20.0	HY	150 DB	1,596
Total		85,151				1,596
Synovus Securities Inc - 58-1625031						
3	Various Assets	131,668	20.0	HY	150 DB	2,469
Total		131,668				2,469
Consolidated/Combined Total		973,895				18,260

Statement: 33
Form 4562, Page 1, Part III, Section B, Line 19i(1), Nonresidential real property

Row ID	Description	MM/YYYY Placed in Service	Basis Amount	Depreciation Deduction
Synovus Bank - 58-0201800				
1	Various Assets	02/2014	2,701,180	50,860
Total			2,701,180	50,860
Consolidated/Combined Total			2,701,180	50,860

Statement: 34
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) (PRE)	Depreciation Deduction	Elected Sec 179 Cost
Synovus Bank - 58-0201800									
1	2002 Chevr	09/04/2002	100.000000%	39,216	31,556	5.0	200 DB-HY	1,775	
2	2005 Chevr	03/01/2005	100.000000%	31,916	31,916	5.0	200 DB-HY	1,675	
3	2005 Chevr	05/09/2005	100.000000%	24,305	24,305	5.0	200 DB-HY	1,675	
4	2005 Nissan	09/16/2006	100.000000%	22,573	22,573	5.0	200 DB-HY	1,775	
5	2006 Chevr	09/15/2006	100.000000%	19,789	19,789	5.0	200 DB-HY	304	
6	2006 GMC B	10/18/2006	100.000000%	31,799	31,799	5.0	200 DB-HY	1,775	
7	2006 Jeep	10/13/2006	100.000000%	6,811	6,811	5.0	200 DB-HY	382	
8	2006 Pont	04/13/2006	100.000000%	22,424	22,424	5.0	200 DB-HY	1,775	
9	2006 Pont	12/21/2006	100.000000%	20,069	20,069	5.0	200 DB-HY	584	
10	2007 Chevr	08/29/2007	100.000000%	24,684	24,684	5.0	200 DB-HY	1,775	
11	2007 Chevr	09/13/2007	100.000000%	22,186	22,186	5.0	200 DB-HY	1,775	
12	2007 Chevr	11/22/2006	100.000000%	31,180	31,180	5.0	200 DB-HY	1,775	
13	2007 Chevr	12/13/2006	100.000000%	36,135	36,135	5.0	200 DB-HY	1,775	
14	2007 Chevy	01/29/2007	100.000000%	22,495	22,495	5.0	200 DB-HY	1,775	
15	2007 Chevy	07/09/2007	100.000000%	22,817	22,817	5.0	200 DB-HY	1,775	
16	2007 Toyot	01/01/2009	100.000000%	14,630	14,630	5.0	200 DB-HY	843	
17	2008 Acura	09/24/2008	100.000000%	39,075	39,075	5.0	200 DB-HY	1,775	
18	2008 Chevr	09/01/2010	100.000000%	24,725	24,725	5.0	200 DB-HY	1,775	
19	2008 Chevr	04/09/2008	100.000000%	27,065	27,065	5.0	200 DB-HY	1,775	

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Synovus Financial Corp

Tax Year 2014

EIN 58-1134883
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Continuation Of Statement Form 4562, Page 2, Part V, Section A, Line 26, Listed property used more than 50%
For Entity Synovus Bank

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) (PRE)	Depreciation Deduction	Elected Sec 179 Cost
20	2008 Chevy	12/18/2008	100.000000%	23,410	23,410	5.0	200 DB-HY	1,775	
21	2008 GMC A	02/29/2008	100.000000%	36,045	36,045	5.0	200 DB-HY	1,775	
22	2008 GMC C	08/06/2008	100.000000%	18,129	18,829	5.0	200 DB-HY	1,775	
23	2008 Honda	03/16/2009	100.000000%	18,521	18,521	5.0	200 DB-HY	1,775	
24	2009 Chevr	12/01/2009	100.000000%	17,707	17,707	5.0	200 DB-HY	1,775	
25	2009 Hyund	02/02/2009	100.000000%	16,599	16,599	5.0	200 DB-HY	1,775	
26	2010 Chevy	10/01/2010	100.000000%	26,125	26,125	5.0	200 DB-HY	1,775	
27	2010 Ford	08/27/2009	100.000000%	35,921	35,921	5.0	200 DB-HY	1,775	
28	2010 Ford	07/01/2010	100.000000%	22,749	22,749	5.0	200 DB-HY	1,775	
29	2010 GMC C	02/01/2010	100.000000%	20,008	20,008	5.0	200 DB-HY	1,775	
30	2011 Utili	09/02/2010	100.000000%	2,374	2,374	5.0	200 DB-HY	273	
31	2012 Sierr	09/06/2012	100.000000%	23,926	23,926	5.0	200 DB-HY	3,050	
32	2013 Chevr	08/01/2013	100.000000%	49,878	49,878	5.0	200 DB-HY	5,100	
33	2013 Ford	08/01/2013	100.000000%	44,820	44,820	5.0	200 DB-HY	10,200	
34	2013 Nissa	06/01/2013	100.000000%	25,421	25,421	5.0	200 DB-HY	5,100	
35	Ford 500 V	10/03/2005	100.000000%	23,894	23,894	5.0	200 DB-HY	1,675	
36	Nissan Tru	04/14/2011	100.000000%	20,000	20,000	5.0	200 DB-HY	1,775	
37	2004 Chev	04/01/2004	100.000000%	34,488	23,878	5.0	200 DB-HY	1,675	
38	2013 Ford	02/03/2014	100.000000%	22,615	22,615	5.0	200 DB-HY	3,160	
39	2014 Chevr	10/01/2014	100.000000%	15,803	15,803	5.0	200 DB-HY	3,160	
40	2014 Ford	06/02/2014	100.000000%	22,297	22,297	5.0	200 DB-HY	3,160	
41	2014 Toyot	05/01/2014	100.000000%	23,184	23,184	5.0	200 DB-HY	3,160	
42	7x14 TAN	06/01/2014	100.000000%	3,599	3,599	5.0	200 DB-HY	720	
Total				1,031,407	1,013,837			88,506	
Consolidated/Combined Total				1,031,407	1,013,837			88,506	

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Statement: 35
Form 4562, Page 2, Part VI, Line 42, Amortization of costs begins during current tax year

Row ID	Description of Costs	Date Amortization Begins	Amortizable Amount	Code Section	Amortization Period/Pctg	Amortization for this Year
Synovus Bank - 58-0201800						
1	Various Software	02/03/2014	12,493,504		3.0	1,601,922
Total			12,493,504			1,601,922
Synovus Mortgage Corp - 63-1113916						
2	Various Software	01/02/2014	7,445		3.0	2,482
Total			7,445			2,482
Synovus Securities Inc - 58-1625031						
3	datawatch modele	01/02/2014	1,951		3.0	647
Total			1,951			647
Synovus Trust Company NA - 58-2146977						
4	Datawatch Modele	06/01/2014	1,723		3.0	335
Total			1,723			335
Consolidated/Combined Total			12,504,623			1,605,386

Synovus Financial Corp

Tax Year 2014

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Statement: 36
Form 4797, Page 1, Part I, Line 2, Trade or business property sale or exchange held more than 1 yr

Row ID	Description of Property	Date Acquired	Date Sold	Sales Price	Depreciation Allowable	Cost or Other Basis	Gain (Loss)
Synovus Financial Corp - 58-1134883							
1	Gain from Sch K-1 GA	Various	06/30/2014				68,134
Total							68,134
Synovus Bank - 58-0201800							
2	Various Assets	Various	Various	7,890,282	4,618,685	18,679,326	(6,170,359)
3	From Sch K-1 CRP II	Various	06/30/2014				363,076
4	From Sch K-1 CPA Fd	Various	06/30/2014				2,984
5	From Sch K-1 ST GA F	Various	06/30/2014				25
6	From Sch K-1 Tuscalo	Various	06/30/2014				(11,673)
7	From Sch K-1 NBSC Pr	Various	06/30/2014				(4)
Total				7,890,282	4,618,685	18,679,326	(5,815,951)
Consolidated/Combined Total				7,890,282	4,618,685	18,679,326	(5,747,817)

Statement: 37
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)
Synovus Financial Corp - 58-1134883							
1	Gain from Sch K-1 GA	Various	06/30/2014				69,455
Total							69,455
Broadway Asset Management Inc - 26-3881786							
2	ORE Loss	Various	Various	3,314,401		6,059,992	(2,745,591)
3	MTM SEC 475	Various	Various	1,645,666		1,868,772	(223,106)
Total				4,960,067		7,928,764	(2,968,697)
Synovus Bank - 58-0201800							
4	Various Assets	Various	Various	7,946	13,752,446	16,204,954	(2,444,562)
5	Various Leases	Various	Various	311,196			311,196
6	ORE Loss	Various	Various	56,257,476		81,498,383	(25,240,907)
7	Security Gain	Various	Various	20,814,652		19,395,841	1,418,811
8	MTM SEC 475	Various	Various	37,249,862		38,594,097	(1,344,235)
Total				114,641,132	13,752,446	155,693,275	(27,299,697)
Synovus Mortgage Corp - 63-1113916							
9	ORE Loss	Various	Various	1,524,252		2,071,489	(547,237)
10	MTM SEC 475	Various	Various	314,865			314,865
Total				1,839,117		2,071,489	(232,372)
Fernandina Holdings LLC - 46-1251670							
11	ORE Loss	Various	Various	1,859,465		2,906,250	(1,046,785)
Total				1,859,465		2,906,250	(1,046,785)
Consolidated/Combined Total				123,299,781	13,752,446	168,599,778	(31,478,096)

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Statement: 38
Form 8082, Page 1, Part II, Inconsistent or administrative adjustment request (AAR) item

Row ID	Reference Line Number	Description	Amount of Item	Treatment of Item
Synovus Financial Corp - 58-1134883				
1	1	Ordinary business loss		X
2	2	Net rental real estate income		X
3	5	Interest income		X
4	6a	Ordinary dividends		X
5	6b	Qualified dividends		X
6	8	Net short term capital loss		X
7	9a	Net long term capital gain		X
8	10	Net section 1231 gain		X
9	11	Other income		X
10	13	Other deductions		
11				
12				
13				

Row ID	Amount as shown on Schedule K-1	Amount you are reporting	Difference
Synovus Financial Corp - 58-1134883			
1		(15,674)	15,674
2		17	(17)
3		32,454	(32,454)
4		12,064	(12,064)
5		11,885	(11,885)
6		(3,083)	3,083
7		117,193	(117,193)
8		2,984	(2,984)
9		1,203	(1,203)
10		71,274	(71,274)
11			
12			
13			

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Statement: 39

SYN 280BANK (S) ::^CRA Fund of SBICs II LP

Form 8082, Page 2, Part III, Inconsistent or admin. adjustment request (AAR) item, Explanations

Row ID	Explanations
Synovus Financial Corp - 58-1134883	
1	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
2	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
3	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
4	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
5	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
6	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
7	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
8	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
9	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
10	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
11	
12	
13	

Statement: 40

SYN 280BANK (S) ::^The CRA Fund of SBICs LP

Form 8082, Page 1, Part II, Inconsistent or administrative adjustment request (AAR) item

Row ID	Reference Line Number	Description	Amount of Item	Treatment of Item
Synovus Financial Corp - 58-1134883				
1	5	Interest Income		X
2	6a and 6b	Ordinary and Qualified Dividends		X
3	8	Net short term capital loss		X
4	9a	Net long term capital gain		X
5	13	Other deductions		

Synovus Financial Corp

Tax Year 2014

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Row ID	Amount as shown on Schedule K-1	Amount you are reporting	Difference
Synovus Financial Corp - 58-1134883			
1		3,458	(3,458)
2		14,347	(14,347)
3		(371)	371
4		117,990	(117,990)
5		41,641	(41,641)

SYN 280BANK (S) ::^The CRA Fund of SBICs LP

Statement: 41
Form 8082, Page 2, Part III, Inconsistent or admin. adjustment request (AAR) item, Explanations

Row ID	Explanations
Synovus Financial Corp - 58-1134883	
1	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
2	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
3	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
4	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts
5	Final 2014 Schedule K-1 not received as of filing date of Form 1120. Estimated 2014 using 2013 actual amounts

Statement: 42
Form 8586, Line 2, BIN numbers of buildings with decreased basis

Row ID	Building ID
Synovus Bank - 58-0201800	
1	i

Statement: 43
Form 8586, Line 9, BIN numbers of buildings with decreased basis

Row ID	Building ID
Synovus Financial Corp - 58-1134883	
1	i
Synovus Bank - 58-0201800	
2	i
Synovus Equity Investments Inc - 20-0748826	
3	i

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ATTACHMENT 1

Election of the Recurring Items Exception

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

Election of the Recurring Items Exception (Reg. Sec. 1.461-5(d))

This Taxpayer hereby elects to use the "recurring items exception" rule which permits a taxpayer treat certain expenditures as deductions in the taxable year in which the "all events" test is otherwise met, although economic performance will not occur until the following tax year. This election is being made pursuant to authority under Proposed Regulation Section 1.461-5(d). This Taxpayer submits the following:

- Taxpayer is accounting for its "recurring items" in accordance with such an election on this tax return for the year ended December 31, 2014;

- Taxpayer elects to use the "recurring items exception" for its primary trade or business of banking, investment, mortgage lending, trust services, and credit card. Taxpayer also elects to use the "recurring items exception" for all other trades or businesses in which its consolidated group members may be engaged;

- Taxpayer elects to use the "recurring items exception for all types of items provided such items are recurring in nature, of the kind the taxpayer is treating as incurred in the year in which the all events test is satisfied and the item is not a material item;

ATTACHMENT 2

Election Out of Special Depreciation Allowance of Code Section 168(k)

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

Election Out of Special Depreciation Allowance of Code Section 168(k)

Pursuant to Code Section 168(k)(2)(D)(iii), the taxpayer, Synovus Financial Corp., hereby elects out of the special depreciation allowance of Code Section 168(k) for all property placed in service by the taxpayer during the taxable year which would otherwise qualify for the special depreciation allowance under Code Section 168(k) and which is in the following classes:

5 - Year Property
7 - Year Property
10 - Year Property
15 - Year Property
20 - Year Property
Nonresidential Real Property

ATTACHMENT 3

Statement Pursuant To IRC Section 1.382-11(a)

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

Statement Pursuant To Treas. Reg. Section 1.382-11(a)

By: Synovus Financial Corp (58-1134883), a Loss Corporation

The date(s) of any owner shifts, equity structure shifts or other transactions described in paragraph (a)(2)(i) of Treas. Reg. Section 1.382-2T:

03/31/2014
06/30/2014
09/30/2014
12/31/2014

The dates on which any ownership changes occurred:

N/A

Synovus Financial Corp. is a loss corporation as a result of having the following attributes for the tax year ended 12/31/2014:

NOL carryforward of	1,049,023,626
Capital loss carryover of	3,066,523
Excess foreign taxes under Section 904 carryover of	0
General business credit carryover of	10,494,315
Minimum tax credit carryover of	25,955,021
Current year NOL of	0
Current year capital loss of	0
Current year excess foreign taxes under section 904(c) of	0
Current year unused general business credit of	1,174,845
Current year unused minimum tax credit of	5,653,279
Net Unrealized Built-In Loss of	0

Section 382 elections included with this statement:

None

The three year cumulative ownership change held by 5 percent owners was less than 10 percent at all times during the taxable year 2014.

ATTACHMENT 4

Form 1120, Schedule M-3, Schedule B, Line 7 - Details

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

Voluntary Employees' Beneficiary Association (VEBA) Trust Information

Synovus Employee Health Plan

FEIN: 58-1584613

Section 501(C) (9)

SYNOVUS NOL - 000168

ATTACHMENT 5

5A - Federal Carryover Schedule: NOL
5B - Federal Carryover Schedule: AMT Credit
5C - Federal Carryover Schedule: AMT NOL
5D - Federal Carryover Schedule: Capital Loss
5E - Federal Carryover Schedule: Credits

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

5A - Federal Carryover Schedule: NOL

	NOL Available	NOL Utilized in 2014 Form 1120	NOL c/o to 2015
2008 Generated (Income)/Loss (as previously reported)	2,157,743		
2008 NOL Correction	(2,157,743)		
Sub-Total	0		
2009 Original Form 1120	1,042,642,513		
2009 Utilization in 2007 on Form 1139 (filed 2-18-2010)	(967,409,481)		
2009 Utilization in 2008 on Form 1139 (filed 2-18-210)	(29,089,922)		
2009 Freed up from 2008 Form 1120X (filed 9-14-2012)	15,646,148		
2009 Form 1120X (filed 9-13-2013)	1,255,968		
2009 Utilization in 2013 on Form 1120	(63,045,226)		
Sub-Total	0	0	0
2010 Original Form 1120	1,071,256,333		
2010 Form 1120X (filed 12-20-2013	(11,009,902)		
2010 NOL Adjustments **(NOTE 1)**	(1,008,219)		
2010 Utilization in 2013 on Form 1120	(99,611,146)		
Sub-Total	959,627,066	(296,630,005)	662,997,061
2011 Original Form 1120	161,538,923		
2011 Form 1120X - 1st	15,222,783		
2011 Form 1120X - 2nd	(195,383)		
2011 Form 1120X - 3rd	26,776,079		
Sub-Total	203,342,402	0	203,342,402
2012 Original Form 1120	185,542,160		
2012 Form 1120X	(3,991,220)		181,550,940
Sub-Total	181,550,940		
2013 NOL Adjustments **(NOTE 2)**	1,133,223		
2013 Charitable Contribution Conversion to NOL	12,789,508		
2013 Charitable Contribution Conversion to NOL Utilized	(12,789,508)		1,133,223
Sub-Total	1,133,223	0	
2014 Charitable Contribution Conversion to NOL	1,068,935	(1,068,935)	0
Totals	1,346,722,566	(297,698,940)	1,049,023,626

NOTE 1: Adjustments were made that resulted in an increase or decrease in the amounts scheduled which were not reflected in the previously filed Forms 1120. (2013 Form 1120 Review)

NOTE 2: (2014 Provision Review)

SYNOVUS NOL - 000170

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

5B - Federal Carryover Schedule: AMT Credit

2007 AMT Credit Generated	18,552,654
2007 AMT Credit Utilized	(246,326)
2008 AMT Credit Generated	756,841
2013 AMT Credit Generated	1,238,573
2014 AMT Credit Generated	5,653,279
AMT Credit Carry Forward to 2015	25,955,021

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

5C - Federal Carryover Schedule: AMT NOL

2009 AMT NOL Generated	1,039,640,481
2009 AMT NOL Utilized in 2013	(164,990,100)
2009 AMT NOL Utilized in 2014	(276,860,477)
2010 AMT NOL Generated	1,049,245,470
2011 AMT NOL Generated	174,013,585
2012 AMT NOL Generated	175,027,353
Revised AMT NOL Carry Forward to 2015	1,996,076,312

SYNOVUS NOL - 000172

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

5D - Federal Carryover Schedule: Capital Loss

2012 Capital Loss Generated	2,916,484
2012 Capital Loss (Utilized in 2014)	(2,338,686)
2013 Capital Loss Generated	2,488,725
Capital Loss Carry Forward to 2014	3,066,523

SYNOVUS NOL - 000173

ATTACHMENT - 5E

Synovus Financial Corp.
FEIN: 58-1134883G
Federal Credit Carryforward Schedule - REGULAR TAX
As of 12/31/14

	Year 2014	Year 2013	Year 2012	Year 2011	Year 2010	Year 2009	Year 2008	Year 2007	Total
Credit Carryforwards									
Credit Generated									
GBC- R&D (3800 & 6765)	0	0	0	0	0	170	163		333
GBC- WOC & Welfare (3800 - 5884 & 8861)	27,291	34,410	28,745	16,054	0	8,718	62,210		177,427
GBC- Low-income Housing (3800 & 8586)	1,077,924	1,449,780	1,555,945	1,645,964	1,694,486	1,857,223	1,392,824		10,674,146
GBC- Rehab (Invt) Credit (3800 & 3468)	0	0	0	0	0	0	1,056,947		1,056,947
QZAB	68,600	68,600	68,600	68,800	68,600	68,600	68,788		480,388
Fed Employment Credit (8844)	1,030	3,000	6,000	7,454	9,510	10,688	0		37,682
FTC (1118)	0	0	0	0	0	0	0		0
Sub-total	1,174,845	1,555,790	1,659,290	1,738,072	1,772,596	1,945,399	2,580,932		12,426,923
Credit Utilized- Current Year									
GBC- R&D (3800 & 6765)	0	0	0	0	0	0	0		0
GBC- WOC & Welfare (3800 5884 & 8861)	0	0	0	0	0	0	0		0
GBC- Low-Income Housing (3800 & 8586)	0	0	0	0	0	0	0		0
GBC- Rehab (Invt) Credit (3800 & 3468)	0	0	0	0	0	0	(756,841)		(756,841)
QZAB	0	0	0	0	0	0	0		0
Fed Employment Credit (8844)	0	0	0	0	0	0	0		0
FTC (1118)	0	0	0	0	0	0	0		0
Sub-total	0	0	0	0	0	0	(756,841)		(756,841)
Credit Utilized in 2009 from Prior Year Carryforward									
GBC- R&D (3800 & 6765)	0	0	0	0	0	0	(163)		(163)
GBC- WOC & Welfare (3800 5884 & 8861)	0	0	0	0	0	0	0		0
GBC- Low-Income Housing (3800 & 8586)	0	0	0	0	0	0	(463,710)		(463,710)
GBC- Rehab (Invt) Credit (3800 & 3468)	0	0	0	0	0	0	(300,106)		(300,106)
QZAB	0	0	0	0	0	0	0		0
Fed Employment Credit (8844)	0	0	0	0	0	0	0		0
FTC (1118)	0	0	0	0	0	0	0		0
Sub-total	0	0	0	0	0	0	(763,979)		(763,979)
Credit Disallowed									
GBC- R&D (3800 & 6765)	0	0	0	0	0	0	0		0
GBC- WOC & Welfare (3800 5884 & 8861)	0	0	0	0	0	0	0		0
GBC- Low-Income Housing (3800 & 8586)	0	0	0	0	0	0	0		0
GBC- Rehab (Invt) Credit (3800 & 3468)	0	0	0	0	0	0	0		0
QZAB	0	(68,600)	(68,600)	(68,600)	(68,600)	(68,600)	(68,788)		(411,788)
Fed Employment Credit (8844)	0	0	0	0	0	0	0		0
FTC (1118)	0	0	0	0	0	0	0		0
Sub-total	0	(68,600)	(68,600)	(68,600)	(68,600)	(68,600)	(68,788)		(411,788)
Credit Carryfoward for Regular Tax									
GBC- R&D (3800 & 6765)	0	0	0	0	0	170	0		170
GBC- WOC & Welfare (3800 5884 & 8861)	27,291	34,410	28,745	16,054	0	8,718	62,210		177,427
GBC- Low-Income Housing (3800 & 8586)	1,077,924	1,449,780	1,555,945	1,645,964	1,694,486	1,857,223	929,114		10,210,436
GBC- Rehab (Invt) Credit (3800 & 3468)	0	0	0	0	0	0	0		0
QZAB	68,600	0	0	0	0	0	0		68,600
Fed Employment Credit (8844)	1,030	3,000	6,000	7,454	9,510	10,688	0		37,682
FTC (1118)	0	0	0	0	0	0	0		0
TOTAL - General Business Credits	1,174,845	1,487,190	1,590,690	1,669,472	1,703,996	1,876,799	991,324		10,494,315
AMT Credit Carryforward	5,653,279	1,238,573	0	0	0	0	756,841	18,552,654	26,201,347
Credit Generated	0	0	0	0	0	0	0	(246,326)	(246,326)
Credit Utilized	5,653,279	1,238,573	0	0	0	0	756,841	18,306,328	25,955,021
TOTAL AMT Tax Credits									36,449,336
TOTAL TAX CREDIT CARRYFORWARD									

SYNOVUS NOL - 000174

ATTACHMENT - 5E

Synovus Financial Corp.
FEIN: 58-1348836
Federal Credit Carryforward Schedule - AMT TAX
As of 12/31/14

	Year 2014	Year 2013	Year 2012	Year 2011	Year 2010	Year 2009	Year 2008	Total
Credit Carryforwards								
Credit Generated								
GBC- WOC & Welfare (3800 - 5884 & 8861)	27,291	34,410	28,745	16,054	0	8,718	62,210	177,427
GBC- Low-income Housing (Post 2007)	402,256	389,711	389,711	389,711	389,708	511,154	129,046	2,601,297
Fed Employment Credit (8844)	1,030	3,000	6,000	7,454	9,510	10,688	0	37,682
QZAB	68,600	68,600	0	0	0	0	0	137,200
Sub-total	499,177	495,721	424,456	413,219	399,218	530,560	191,256	2,953,606
Credit Utilized- Current Year								
GBC- WOC & Welfare (3800 5884 & 8861)	(27,291)	(16,847)	(19,945)	(16,054)	0	(8,718)	(62,210)	(151,065)
GBC- Low-income Housing (Post 2007)	(402,450)	(389,541)	(389,711)	(389,711)	(389,708)	(511,130)	(129,046)	(2,601,297)
Fed Employment Credit (8844)	(1,030)	(3,000)	(6,000)	(7,454)	(9,510)	(10,688)	0	(37,682)
QZAB	(68,600)	(68,600)	0	0	0	0	0	(137,200)
Sub-total	(499,371)	(477,988)	(415,656)	(413,219)	(399,218)	(530,536)	(191,256)	(2,927,244)
Credit Utilized- Amended Returns - 2012 and 2013								(26,363)
GBC- WOC & Welfare (3800 5884 & 8861)		(17,563)	(8,800)					
Credit Carryfoward for AMT Tax								
GBC- WOC & Welfare (3800 5884 & 8861)	0	0	0	0	0	0	0	0
GBC- Low-income Housing (Post 2007)	(194)	170	0	0	0	24	0	0
Fed Employment Credit (8844)	0	0	0	0	0	0	0	0
QZAB	0	0	0	0	0	0	0	0
TOTAL	(194)	170	0	0	0	24	0	0

ATTACHMENT 7

FDIC Examination of Loan Charge-offs

January 6, 2015

Ms. Liliana C. McDaniel
Chief Accounting Officer
Synovus Financial Corp.
1111 Bay Avenue, Suite 500
P.O. Box 120 Columbus, GA 31902

Dear Ms. McDaniel:

In connection with the most recent examination of Synovus Bank by the Federal Deposit Insurance Corporation, as of January 1, 2014 and throughout the year, we reviewed the institution's loan review process as it relates to loan charge-offs. Based on our review, we concluded that the bank, as of that date, maintained and applied loan loss classification standards that were consistent with regulatory standards regarding loan charge-offs. Note: This statement does not address the appropriateness and efficacy of the overall grading system, strictly the system as it relates to charge-offs.

This statement is made on the basis of reviews that were conducted in accordance with our normal examination procedures and criteria. It does not in any way limit or preclude any formal or informal supervisory action (including enforcement actions) by this supervisory authority relating to the institution's loan review process or the level at which it maintains its allowance for loan and lease losses.

Michael J. McCann

FDIC Relationship Manager

ATTACHMENT 8

Disclosure – Supplement to Form 6765

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Tax Year Ended 12-31-2014

Synovus Financial Corp. (EIN: 58-1134883), the parent of an affiliated group of corporations that files a consolidated return, irrevocably elects under IRC § 280C(c)(3), "Election to Claim Reduced R&D Credit," to determine the Section 41 credit for increasing research activities for the period January 1, 2014 through December 31, 2014 by reducing the amount of credit, rather than reducing its deduction for research expenses under Section 174(a)(1) by an amount equal to the credit determined under Section 41(a).

The taxpayer is not able at this time to complete its analysis of the data to determine the allowable credit and intends on filing an amended return once the analysis of the data is complete.

The taxpayer has not yet determined whether to claim the allowable credit under the Regular Credit Method under IRC § 41(c)(1) or the Alternative Simplified Credit ("ASC") method under IRC § 41(c)(5) to compute its Section 41 credit for the tax year. Such determination will be made once the analysis of data is complete and an amended return will be filed.

ATTACHMENT 9

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Taxable Year Ended December 31, 2014

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Synovus Financial Corp. ("Taxpayer"), is making the de minimis safe harbor election under §1.263(a)-1(f). Taxpayer is making this election as the parent company of a consolidated group on behalf of its wholly-owned subsidiaries:

Broadway Asset Management Company	(26-3881786)
BOP Properties, Inc.	(59-3736805)
Synovus Bank	(58-0201800)
Synovus Mortgage Corp.	(63-1113916)
Synovus Title I	(26-2571982)
Synovus Title II	(26-2967790)
Synovus Equity, Inc.	(20-0748826)
Synovus Securities, Inc.	(58-1625031)
Synovus Trust Company, NA	(58-2146977)
UOS Properties, Inc.	(57-1148460)
WL Properties, Inc.	(59-3583080)
BNG Beltline, Inc.	(46-1246230)
Fernandina Holdings, Inc.	(46-1251670)
Synovus RP Holdings, Inc.	(46-1278477)
Summerton, Inc.	(57-0904782)

ATTACHMENT 10

Section 1.263(a)-3(n) Election

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Form 1120 Supporting Schedule
For Taxable Year Ended December 31, 2014

Section 1.263(a)-3(n) Election

Synovus Financial Corp. ("Taxpayer"), is making the election to capitalize repair and maintenance costs under §1.263(a)-3(n). Taxpayer is making this election as the parent company of a consolidated group on behalf of its wholly-owned subsidiaries:

Broadway Asset Management Company	(26-3881786)
BOP Properties, Inc.	(59-3736805)
Synovus Bank	(58-0201800)
Synovus Mortgage Corp.	(63-1113916)
Synovus Title I	(26-2571982)
Synovus Title II	(26-2967790)
Synovus Equity, Inc.	(20-0748826)
Synovus Securities, Inc.	(58-1625031)
Synovus Trust Company, NA	(58-2146977)
UOS Properties, Inc.	(57-1148460)
WL Properties, Inc.	(59-3583080)
BNG Beltline, Inc.	(46-1246230)
Fernandina Holdings, Inc.	(46-1251670)
Synovus RP Holdings, Inc.	(46-1278477)
Summerton, Inc.	(57-0904782)

ATTACHMENT 11

Consolidated Earnings & Profits Analysis

Synovus Financial Corp. & Affiliates
FEIN: 58-1134883
Consolidated Earnings and Profits Analysis
For Tax Year Ended 12-31-2014

BOY Accumulated E&P	(656,134,604)
Current Year E&P	294,885,250
Less: CY Redemptions and Dividends	(5,379,405)
	(49,325,802)
EOY E&P	(415,954,561)

SYNOVUS NOL - 000185