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A comprehensive catalogue of regulatory variants in the cattle transcriptome

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Abstract

Characterization of genetic regulatory variants acting on the transcriptome of livestock is

essential for interpreting the molecular mechanisms underlying traits of economic value and

for increasing the rate of genetic gain through artificial selection. Here, we build a cattle

Genotype-Tissue Expression atlas (cGTEx, http://cgtex.roslin.ed.ac.uk/) for the research

community based on 11,642 RNA sequences from publicly available datasets representing

over 100 cattle tissues. We describe the landscape of the transcriptome across tissues and

report hundreds of thousands of *cis-* and *trans-* genetic associations with gene expression and

alternative splicing for 24 major tissues. We evaluate the specificity/similarity of these

genetic regulatory effects across tissues, and functionally annotate them using a combination

of multi-omics data. Finally, we link gene expression in different tissues to 43 economically

important traits using a large transcriptome-wide association study (TWAS) to provide novel

biological insights into the molecular regulatory mechanisms underpinning agronomic traits

in cattle.

Introduction

Genome-wide association studies (GWAS) have identified thousands of genetic variants associated with complex traits in human and livestock populations[1-3]. As the majority of these variants are non-coding, the characterization of the molecular mechanisms by which such variants affect complex traits has been extremely challenging. Indeed, in human genetics, it would have been impossible without projects such as the Genotype-Tissue Expression (GTEx) project that has characterized genetic effects on the human transcriptome and paved the way to understanding the molecular mechanisms of human variation[4].

However, livestock genetics lags behind human genetics, and to date no study has systematically explored the regulatory landscape of the transcriptome across a wide range of tissues. GWAS signals of agronomic traits are significantly enriched in regulatory regions of genes expressed in trait-relevant tissues in cattle[5,6], but attempts to dissect variation in gene expression have generally been small, both in terms of number of individuals and tissues. Here, we describe the largest and most comprehensive study of the regulatory landscape of any livestock species by analyzing 11,642 publicly available cattle RNA-Seq runs, representing over 100 different tissues and cells types. We combined all of these data and make the results freely and easily accessible to the research community through a web portal (http://cgtex.roslin.ed.ac.uk/).

There has been a recent exponential growth in the number of RNA-Seq samples made publicly available in cattle (Fig. S1a), but these data have never before been gathered in one collection and processed uniformly. Here, we present a pipeline to uniformly integrate 11,642 public RNA-Seq datasets and identify both *cis*- and *trans*-expression and splicing quantitative trait loci (eQTLs and sQTLs) for 24 important cattle tissues. The latter is facilitated by calling variants directly from the RNA-Seq reads and imputing to sequence level with data from the 1000 Bull Genomes Project[7], as previously done with human data[8]. Next, we conducted *in silico* analyses, annotating eQTLs and sQTLs with a variety of publicly available omics data, including DNA methylation, chromatin state, and chromatin conformation characteristics. Finally, we integrated gene expression results with a large

GWAS of 27,214 dairy bulls from 43 cattle traits *via* a transcriptome-wide association study (TWAS) and identified 442 previously unknown genes associated with 43 traits. The cattle Genotype-Tissue Expression (cGTEx) atlas will serve as a primary source of reference for cattle genomics, cattle breeding, adaptive evolution, comparative genomics, and veterinary medicine.

Results

Data summary

We analyzed 11,642 publicly available RNA-Seq runs from 8,653 samples using a uniform quality control pipeline, yielding ~200 billion cleaned reads (Table S1). Summary distributions of sequence platform, single/paired reads, clean read number, read length, sex, age, and mapping rate across samples show that the quality of publicly available data is acceptable for the analyses shown here (Fig. S1b-h). We kept 7,180 samples with clean reads number > 500,000 and mapping rates > 60% for subsequent analyses, representing 114 tissues from 47 breeds and breed combinations (Fig. S1i, Table S1). Holsteins were the most represented population (35.5% of all samples), reflecting its global economic value. A total of 1,831 samples (21%) had no breed identified. We grouped the 114 tissues into 13 categories based on trait phylogeny and the 47 breeds into seven major sub-species, with *Bos taurus* representing 87% of all samples (Table S1).

We also analyzed 144 publicly available whole-genome bisulfite sequencing (WGBS) data sets from 21 cattle tissues to investigate the tissue-specificity of DNA methylation and to functionally annotate eQTLs and sQTLs. These data were even more heavily dominated by Holsteins with 90 (62%) samples representing that single breed. These data included ~73 billion good quality reads with an average mapping rate of 71% (Table S2).

Variation in gene expression across individuals and tissues

As expected, the number of expressed genes (Transcripts per Kilobase Million, TPM > 0.1) increased with the number of clean reads. However, we observed a plateau at 50 million

clean reads (Fig. S2a) where we only detected about ~60% of 27,607 annotated genes. This observation suggests that tissues express only a certain proportion of genes and that there is little benefit in increasing read depth beyond this plateau. Only 61 genes were not expressed in any of the samples. About half of those (54.10%) were located in unplaced scaffolds, with significantly ($P < 0.05$, 1-sided) shorter gene length, fewer exons, higher CG density, and lower sequence conservation than expressed genes (Fig. S2b-f).

Similarly, we detected more alternative splicing events with increasing numbers of clean reads (Fig. S2g). More genes (874) had no splicing events than were not expressed (61) in any sample. These genes also exhibited significantly shorter gene length, fewer exons, lower expression, and lower sequence constraints than spliced ones (Fig. S2h-k). Furthermore, 27% of them were housekeeping RNAs and included snRNA, snoRNA, snRNAs, snoRNAs and rRNAs known to play important roles in RNA splicing[9,10] (Fig. S2l). Genes without splicing events were significantly engaged in the integral component of membrane and G-protein coupled receptor signaling pathway (Fig. S2m).

We found that about 25% of CpG sites were not covered in any of the WGBS samples, even if these had more than 300 million clean reads, partially due to sequence technique problems (Fig. S3a). These CpG sites were enriched in gene desert regions (e.g., telomeres) with significantly higher CG density than the CpG sites captured by the WGBS (Fig. S3b-d).

We called a median of 21,623 SNPs from RNA-Seq data (Fig. S4a), and then imputed each sample up to 3,824,444 SNPs using a multi-breed reference population of 3,310 bulls (Methods, Table S3). We validated the imputation accuracy by comparing imputed and RNA-Seq-derived SNPs with those directly called from whole-genome sequence (WGS) in the same individuals (Fig. S4b, c), and the concordance rate was over 98%. After removing duplicated samples (Methods), we obtained 4,889 individuals for subsequent QTL mapping (Fig. S4d).

We found that clusters of samples based on both gene expression and alternative

splicing accurately recapitulated tissue types (Fig. 1a, b), reinforcing the quality and utility of

the data for our purposes. Tissue type was the primary driver of expression/splicing

differences, followed by sub-species. For instance, all 831 muscle samples from 46 projects

clustered together. Similar to expression and splicing, DNA methylation profiles also

recapitulated tissue types (Fig. 1c). But for imputed genotypes, as expected, samples

clustered by sub-species (Fig. 1d).

Tissue specificity of gene expression

Tissue-specificity of gene expression was conserved across cattle and human (Fig. 2a-

b), and the function of genes with tissue-specific expression accurately reflected the known

biology of the tissues (Fig. S5a). For instance, brain-specific genes were significantly

associated with synapse and neuron function, and testis-specific genes with spermatogenesis

and reproduction. We also calculated tissue-specificity of promoter DNA methylation and

alternative splicing (Methods). We found that, based on tissue-specificity, gene expression

level was significantly (FDR < 0.05) and negatively correlated with DNA methylation level

in promoter (Fig. 2c), and positively correlated with splicing ratios (Fig. 2d). For example,

CELF2, a brain-related gene, had significantly higher expression, lower methylation, and

more splicing events in the brain than in the other tissues considered (Fig. 2e). Similarly, the

function of genes with tissue-specific promoter hypomethylation and splicing reflected the

known biology of the tissues (Fig.S5b, c). Tissue-specific genes exhibited distinct patterns of

sequence constraints (Fig. S5d), supporting the hypothesis of tissue-driven genome

evolution[5,11]. We found that while brain-specific genes evolve slowly, blood or testis-specific

ones evolve rapidly. This trend was also observed within tissue-specific hypomethylated

regions (Fig. 2f; Fig. S5e).

Discovery of expression and splicing QTLs

168   We identified *cis*-e/sQTLs for 24 tissues with 40 or more individuals, while accounting

169   for relevant confounding factors (Methods, Fig. S6a, b). The number of eGenes (genes with

significant *cis*-eQTLs) ranged from 172 in ileum to 10,174 in blood, with 19,559 (83% of all

23,523 tested genes) eGenes in at least one tissue (Table S4). The number of sGenes (genes

with significant *cis*-sQTLs) ranged from four in the salivary gland to 7,913 in macrophages,

with 15,376 (70.8%) sGenes in at least one tissue (Table S4). Genes with no *cis*-eQTLs or -

sQTLs in any of the tissues were significantly enriched in hormone activity, regulation of

receptor activity, neuropeptide signaling pathway, and reproduction. In general, the larger the

number of samples, the larger the number of *cis*-e/sGenes detected (Pearson's $r = 0.85$ for

cis-eQTLs with $P < 1.32 \times 10^{-7}$, $r = 0.63$ for *cis*-sQTLs with $P < 9.1 \times 10^{-4}$), (Fig.3a-b). As

expected, with larger sample size, we had more power to detect *cis*-eQTLs with smaller

effect sizes (Fig. S7a-b). Consistent with findings in human[12], significant variants (eVariants)

centered around the transcript start sites (TSS) of the measured genes (Fig. S7c-d). Across 24

tissues, an average of 46% (range 25.5 - 76.6%) of eVariants were found around TSS $\pm$ 100

kb of target genes. In non-eGenes, there was also an enrichment of top SNPs around TSS,

suggesting a lack of power to detect such associations (Fig. S7c). Furthermore, we fine-

mapped eGenes to assess whether the identified signals were attributed to one or more causal

SNPs. We found that 46% (range 14.5 - 73.9%) of eGenes had more than one independent

SNPs associated with expression (Fig. 3c), indicating the widespread allele heterogeneity of

gene expression. In addition to discover the SNPs with the smallest effects within a locus, we

needed to adjust for the SNPs with the biggest effects (Fig. 3d), and the biggest effects

tended to be closer to the TSS (Fig. S7e). Allele-specific expression (ASE) analyses found

that associated genetic variants were significantly overrepresented in *cis*-eQTLs, and their

effect sizes were significantly correlated ($r = 0.25$, $P < 2.2 \times 10^{-16}$) (Fig. 3e, Fig. S7f),

verifying our *cis*-eQTLs. To further validate our results, we examined eQTLs that were

previously reported with independent datasets in cattle liver (n = 35), muscle (n = 41) and

intramuscular fat (n = 192)[13,14], and found that the effects of top variants in eGenes

previously reported were significantly correlated with the same genes in corresponding

tissues in the current study (Fig. S7g).

To investigate whether eQTLs are conserved among sub-species, we conducted *cis*-

eQTL mapping for muscle samples from *Bos indicus* (n = 51), *Bos taurus* (n = 505), and

their hybrids (n = 108) separately, yielding 86, 2,766, and 800 eGenes, respectively. The

effect sizes of SNPs with the largest effects were more similar across muscle tissues of

different sub-species than among tissues within the same species (Fig. 3f). About 60.0% of

eGene-eVariant pairs detected in the combined muscle samples were reproducible in separate

subspecies or the hybrids. Similarly, 72.3%, 79.2% and 56.4% of eGene-eVariant pairs

detected in *Bos indicus*, *Bos taurus*, and their hybrids could be validated in the combined

analyses of all samples (Fig. S7h). In addition, 51.3% of eGene-eVariant pairs detected in

Bos indicus were also significant in *Bos taurus*. For example, the expression of *NMRAL1*

was consistently and significantly regulated by a *cis*-eQTL among *Bos indicus*, *Bos taurus*,

and their hybrids (Fig. 3g). Combining the summary statistics of each sub-species in a meta-

analysis found that the results were significantly correlated (Pearson's $r = 0.56$, $P < 2.2\times10^{-16}$)

with those of the analyses of the combined samples (Fig. 3h). These results suggest that

eGene-eVariant associations identified in one sub-species are potentially transferable to other

sub-species, particularly for eQTLs with large effect sizes (Fig. 3i-j). Combining samples

from different sub-species and breeds will increase statistical power for detecting shared

eQTLs, but decreased power will almost certainly result from eQTL present in only some of

the sub-species. We also noted the variability in eQTLs among sub-species. For instance, the

expression of an immune-related gene, *SSNA1*, was regulated by a *cis*-eQTL in *Bos indicus*

($P = 3.93\times10^{-11}$) but not in *Bos taurus* or the hybrids (Fig. 3k).

Patterns and biological mechanisms underlying tissue-specificity/similarity of *cis*-QTLs

provide insights into pleiotropic regulatory effects on phenotypes[4]. We therefore conducted a

non-model-based pairwise analysis using significant eGene-eVariant pairs in one tissue to

estimate the proportion of non-null associations of these pairs in another tissue (Methods).

We found that tissues with similar functions (e.g., hypothalamus and pituitary) tended to

have a higher proportion of non-null associations, suggesting a higher similarity in their

genetic regulatory effects on both gene expression and splicing (Fig. S8a, b). To investigate

whether similarity of genetic regulatory effects reflected the correlations of gene expression

across tissues, we estimated the proportion of non-null associations for values of tissue-pairs

based on the correlation of gene expression (Fig. S8c). These associations were significantly

correlated with those obtained from non-model-based pairwise analysis of *cis*-eQTLs ($r =$

0.48; $P < 2.2 \times 10^{-16}$) and *cis*-sQTLs ($r = 0.61$; $P < 2.2 \times 10^{-16}$). This result suggests that the

similarity of gene expression across tissues might be partially mediated through sharing of

genetic regulatory effects. Further analysis on expression of eGenes across tissues revealed

that effect sizes of eVariants decreased with the increasing number of tissues where target

eGenes were expressed (Pearson's $r = -0.27$, $P < 2.2 \times 10^{-16}$), indicating that, on average,

tissue-specific genes might have larger genetic regulatory effects than widely-expressed

genes (Fig. S8d).

We applied *trans*-eQTL mapping for 13 tissues with over 100 individuals, yielding an

average of 2,120 *trans*-eGenes (ranging from 1,397 in hypothalamus to 14,474 in

mammary), with 17,372 *trans*-eGenes in at least one tissue (Table S5). We speculated that

the large number of *trans*-eQTLs in cattle could be due to the high selection intensity for

economically important traits and the modest effective population size. This has led to a

complex inter-chromosomal pattern of linkage disequilibrium (LD) and gene co-expression.

We showed this might be the case, as we found significantly higher LD for *cis*-eQTL &

trans-eQTL pairs than *cis*-eQTL & random-SNP pairs (on matched chromosomes) across all

tissues (Fig. 4a). Similarly, the expression correlation between *cis*-eGenes and *trans*-eGenes

with shared eQTLs were significantly higher than *cis*-eGene and random-gene pairs across

all tissues (Fig. 4b). Among 29 autosomes, we observed *trans*-eQTL hotspots in nine

chromosomes (Fig. 4c). Genes associated with these *trans*-eQTLs hotpots were significantly

enriched in gene co-expression modules (Fig. 4d, e), and played key roles in RNA biology

and energy metabolism (Fig. 4f). After accounting for fine-mapped *cis*-eQTLs, the number of

trans-eGenes slightly decreased in each tissue (Fig. S9, Table S5).

Functional annotation of QTLs

We employed multiple layers of biological data to better define the molecular mechanisms of genetic regulatory effects. As expected, *cis*-e/sQTLs were significantly enriched in functional elements, such as 3'UTR and open chromatin regions (Fig. 5a-b). As expected, *cis*-sQTLs had a significantly higher enrichment in splice regions than *cis*-eQTLs. The *cis*-eQTLs associated with stop gain had significantly larger effect sizes than other *cis*-eQTLs (Fig. 5c).

Hypomethylated regions across 13 tissues were enriched in *cis*-e/sQTLs compared to other tissues (Fig. 5d-e). For instance, the liver exhibited the highest enrichment of *cis*-e/sQTL in liver-specific hypomethylated regions. Consistent with the brain having distinct patterns of alternative splicing, related to the development of the nervous system[12], *cis*-sQTLs but not *cis*-eQTLs in the hypothalamus and pituitary had the highest enrichments in their specific hypomethylated regions (Fig. 5e).

Topologically associated domains (TADs) enable chromatin interactions between distal regulatory regions and target promoters[15]. By examining Hi-C data of lung tissue in cattle, we obtained TADs and significant Hi-C contacts, which were conserved across tissues[15]. By comparing with random eGene-SNP pairs with matched distances, we observed significantly higher percentages of eGene-eVariant pairs within TADs across the majority of tissues (Fig. 5f). For instance, *APCS* and its *cis*-eQTL peak (144 kb upstream of the TSS) were encompassed by a TAD and linked by a significant Hi-C contact, which allowed the regulation of its expression by distal (> 2kb from TSS) eVariants (Fig. 5g).

eQTLs and complex trait associations

The primary goal of this study is to provide a resource for elucidating the genetic and biological bases of agronomic traits in cattle. We thus evaluated e/sQTLs detected in each tissue for associations with four distinct agronomic traits, i.e., ketosis, somatic cell score in milk (SCS), age at first calving (AFC), and milk yield (MY). The top SNPs associated with

ketosis from GWAS were significantly enriched within liver *cis*-e/sQTLs and *trans*-eQTLs (Fig. 6a, Fig. S10a). Similarly, MY-associated SNPs were overrepresented in mammary gland *cis*-e/sQTLs and *trans*-eQTLs (Fig. 6b, Fig. S10b). Compared to other tissues, mammary gland, milk cells and liver were top tissues regarding the enrichment of *cis*-eQTLs with MY-associated SNPs (Fig. 6c). Additionally, AFC-associated SNPs were most enriched for monocytes *cis*-eQTLs, and SCS for mammary gland (Fig. S10c-d).

We then detected 496 candidate gene-tissue pairs for 43 agronomic traits in cattle *via* TWAS, representing 337 unique genes (Table S6). Out of 319 previously fine-mapped genes[16,17], we verified 54, including linking expression of *DGAT1* in liver and mammary gland, and expression of *MGST1* in milk cells, as well as expression of *CLN3* in liver to milk yield (Fig. 6d). The expression of *ZNF613* in hypothalamus was the top significant association for many reproduction and body conformation traits, including daughter-still-birth and stature, supporting our previous finding that *ZNF613* was significantly associated with gestation length might be through affecting embryonic development[18]. Overall, TWAS enhanced our ability to detect causal genes and to better understand the biological underpinnings of these traits.

Discussion

The cGTEx atlas represents the most comprehensive reference resource of the cattle transcriptome to date. It provides a detailed characterization of genetic control of gene regulation across 24 tissues. Compared to the human GTEx, we identified a large number of *trans*-eQTLs even with modest sample sizes. This result is likely explained by the distinct LD properties between the two species, as factors like domestication, breed formation, and strong artificial selection for production traits (e.g., polygenic selection of milk yield) have led to long-distance LD within chromosomes and LD even among non-syntenic chromosomes. Reinforcing this hypothesis, we detected the largest number of *trans*-eQTLs in the mammary gland, which might be the top tissue under selection in dairy cattle[19], even

with a relatively small sample size compared to other tissues.

Three types of QTLs (*cis*-e/sQTLs and *trans*-eQTLs) detected in this study provide a rich

set of candidate functional variants for agronomic traits in cattle, as we found that top GWAS

associations for a trait were significantly enriched with these regulatory QTLs in their

relevant target tissues. Our data will aid future colocalization analyses for significant GWAS

results and inform candidate variants/genes for functional follow-up. Further integration of

our QTLs with functional annotations of a range of tissues from the on-going Functional

Annotation of Animal Genomes (FAANG) project will provide valuable opportunities to

understand transcriptional/post-transcriptional regulatory mechanisms underpinning GWAS

hits for agronomic traits[20]. Our study will enable exploring the molecular mechanisms

underlying the extensive pleiotropic effects identified in livestock[21]. This information will

allow the understanding of mechanisms of response to intended selection as well as

disentangling unintended and unfavorable correlated responses to this same selection (e.g.

increasing mastitis or deteriorating fertility when selection for increased milk production).

This resource will assist in the development of genome selection methods to improve

targeted responses in animal health and wellbeing. Moreover, a better understanding of the

genetic architecture underpinning agronomic traits will benefit genetic improvement

programs by incorporating biological knowledge into genomic prediction models[7,22], and

may improve prediction accuracy across generations and populations.

Online Methods

Quantification of gene expression

We downloaded 11,642 RNA-Seq runs (by July, 2019) from SRA (n = 11,513,

https://www.ncbi.nlm.nih.gov/sra/) and BIGD databases (n = 129,

https://bigd.big.ac.cn/bioproject/). We merged multiple runs from single samples, yielding

8,536 unique RNA-Seq samples. We applied a stringent and uniform pipeline to filter and

analyze all the data. Briefly, we first removed adaptors and low quality reads using

Trimmomatic (v0.39)[23] with parameters: adapters/TruSeq3-SE.fa:2:30:10 LEADING:3

TRAILING:3 SLIDINGWINDOW:4:15 MINLEN:36. We filtered out samples with clean

read counts ≤ 500K, resulting in 7,680 samples, and mapped clean reads to the ARS-UCD1.2

cattle reference genome[24] using single or paired mapping modules of STAR (v2.7.0) with

parameters of outFilterMismatchNmax 3, outFilterMultimapNmax 10 and

outFilterScoreMinOverLread 0.66. We kept 7,264 samples with uniquely mapping rates ≥

60% (mean, 91.07%; range, 60.44%-100%; mapping details in Table S1). We then obtained

normalized expression (TPM) of 27,608 Ensembl (v96) annotated genes using Stringtie

(v2.1.1)[25], and extracted raw read counts of them with featureCounts (v1.5.2)[26] as well. We

finally clustered 7,264 samples based on $\log_2$(TPM +1) using a hierarchical clustering

method, implemented in R package *dendextend*, with distance = (1-*r*), where *r* is the Pearson

correlation coefficient. We excluded samples with obvious clustering errors (e.g., samples

labeled as liver that were not clustered with other liver samples), resulting in 7,180 samples

for subsequent analysis.

Quantification of alternative splicing

We used Leafcutter (v0.2.9)[27] to identify and quantify variable alternative splicing events

of genes by leveraging information of junction reads (i.e., reads spanning introns) that were

obtained from the STAR alignment. The Leafcutter enables the identification of splicing

events without relying on existing annotations that are typically incomplete, especially in the

setting of large genes or individual- and/or population-specific isoforms[27]. We first converted

bam files from STAR alignment into junction files using the script "bam2junc.sh", and then

performed intron clustering using the script "leafcutter_cluster.py" with default settings of 50

reads per cluster and a maximum intron length of 500 kb. We employed the

"prepare_genotype_table.py" script in Leafcutter to calculate intron excision ratios and to

remove introns used in less than 40% of individuals or with no variation. Ultimately, we

standardized and quantile normalized intron excision ratios as Percent Spliced-In (PSI)

values across samples. We clustered 7,180 samples based on PSI using the same method as

used in gene expression.

Genotyping and imputation

We called genotypes of known genomic variants in the 1000 Bull Genomes Projects[7] for

7,180 high-quality RNA-Seq samples individually, following the recommended best

practices pipeline in Genome Analysis Toolkit (GATK) (v4.0.8.1)[28] with default settings. We

filtered low quality SNPs using --filter-expression "FS > 30.0 & QD < 2.0". We then

imputed the filtered SNPs on autosomes to sequence level using Beagle (v5.1)[29] based on a

multiple-breed reference population consisted of 3,103 individuals from run7 of the 1000

Bull Genomes Project[7] and 207 public individuals from *Bos taurus* (n = 101), *Bos indicus*

(zebu, n = 20), and *Bos grunniens* (yak, n = 86) (Table S3). Finally, we obtained 6,123

samples that were genotyped and imputed successfully. We filtered out variants with MAF <

0.05 and dosage R-squared (DR^2) < 0.8, resulting in 3,824,444 SNPs used for QTL mapping.

To evaluate the accuracy of imputation, we called genotypes (~6 M SNPs) from WGS

(average read depth = $10\times$) of four Holstein individuals, which had RNA-Seq data from 13

tissues as well. We then measured the genotype concordance rates between WGS-SNPs and

RNA-Seq/imputed SNPs across 13 tissues. We then extracted 153,913 LD-independent SNPs

using plink (v1.90)[30] (--indep-pairwise 1000 5 0.2), and conducted PCA analysis for all

6,123 samples using these SNPs in EIGENSOFT (v7.2.1)[31]. We also calculated the identity-

by-state distance (IBS distance) among samples by using these independent SNPs to remove

duplicate individuals (i.e., IBS distance > 0.85). IBS distance = (IBS2 + 0.5*IBS1) / (IBS0 +

IBS1 + IBS2), where IBS0 is the number of IBS 0 non-missing variants, IBS1 is the number

of IBS 1 non-missing variants and IBS2 is the number of IBS 2 non-missing variants. We set

an IBS distance cutoff of 0.85 to deem two samples as duplicates and randomly kept one of

them. When conducting QTL mapping, we removed an average of 43 duplicate samples

within each tested tissue (ranging from 1 for salivary gland and leukocyte to 132 for muscle).

Allele specific expression (ASE)

We conducted ASE analysis using the GATK ASEReadCounter tool (v4.0.8.1) with the

following settings: --U ALLOW_N_CIGAR_READS -minDepth 10 –minMappingQuality

255 --minBaseQuality 10. SNPs for ASE detection fulfilled the following criteria:

heterozygous in at least five samples, at least 10 reads per allele, and at least 2% of all reads

supporting the minor allele. We then calculated a binominal *P*-value by comparing to the

expected ratio under the null hypothesis, followed by multiple-test correction with the

Benjamini–Hochberg (BH) approach. SNPs with FDR < 0.05 were considered as significant

ASE. We calculated the effect size of an ASE variant in a tissue as median log-ratio:

390
$$s(x,y) = median[log_2 \left(\frac{x_i}{y_i}\right)]$$

391　where: s(x,y) is the effect size for a tissue, x_i is the number of RNA-Seq reads aligned to

392　alternative allele in individual *i* in a given tissue, y_i is the number of RNA-Seq reads

393　aligned to reference allele in individual *i* in the same tissue.

DNA methylation analysis of WGBS data

We downloaded (in July, 2019) 144 publicly available WGBS cattle data from 21 distinct

tissues (Table S2). We first used FastQC (v0.11.2) and Trim Galore v0.4.0 (--max_n 15 --

quality 20 --length 20 -e 0.1) to determine read quality and to filter reads with low quality,

respectively. We then mapped clean reads to the same cattle reference genome (ARS-

UCD1.2) using Bismark software (v0.14.5)[32] with default parameters. After deduplication of

reads, we extracted methylation levels of cytosines using the *bismark_methylation_extractor*

(--ignore_r2 6) function. The coverages of all WGBS data were calculated on the basis of

clean reads, ranging from 5 to 47-fold coverage with an average of 27.6-fold coverage.

Ultimately, we kept CpG sites that were represented by at least five reads for subsequent

analyses. We clustered samples based on DNA methylation levels of shared CpGs using both

hierarchical clustering and t-SNE approaches[33].

Identification of TAD and significant Hi-C contacts

To find potential chromatin interactions between distal eVariants and target eGenes, we

identified TADs and Hi-C contacts from Hi-C data from lung tissue in cattle that was

retrieved from NCBI Sequence Read Archive (SRA) under accessions: SRR5753600,

SRR5753603, and SRR5753606. We used Trim Galore (v0.4.0) to trim adapter sequences

and low-quality reads (--max_n 15 --quality 20 --length 20 -e 0.1), resulting ~820 million

clean reads. We then mapped clean reads to the cattle reference genome (ARS-UCD1.2[24])

using BWA[34]. We applied HiCExplorer v3.4.1[35] to build a Hi-C contact matrix with 10kb

resolution and identified TAD with hicFindTAD. We kept TADs with FDR less than 0.01 to

link eQTLs to eGenes. We further employed HiC-Pro (v2.11.4)[36] to call Hi-C contacts with

10 kb resolution from Hi-C data. Briefly, HiC-Pro aligned clean reads to the cattle reference

genome with Bowtie2 (v2.3.5)[34]. After building a contact matrix, HiC-Pro generated intra-

and inter-chromosomal maps and normalized them using the original ICE normalization

algorithm. We considered Hi-C contacts with FDR < 0.05 as significant.

Tissue-specificity analysis of gene expression, alternative splicing and DNA methylation

To quantify tissue-specific expression of genes, we computed a *t*-statistics for each gene

in each of the 114 tissues. We grouped 114 tissues into 13 categories (Table S1). We scaled

the log_2-transformed expression (i.e., log_2TPM) of genes to have a mean of zero and variance

of one within each tissue. We then fitted a linear model as described in[37] for each gene in

each tissue using least-squares. When constructing the matrix of dummy variables (i.e.,

design matrix) for tissues, we denoted samples of the target tissue/cell type (e.g., CD4 cells)

as '1', while samples outside the target category (e.g., non-blood/immune tissues) as '-1'. We

excluded samples within the same category (e.g., CD8 cells and lymphocytes) to detect

genes with specific expression in each particular category, even if they were not specific to

the target tissue within this category. We obtained *t*-statistics for each gene to measure its

expression specificity in a given tissue. We considered the top 5% of genes ranked by largest

t-statistics as genes with high tissue-specific expression.

To detect tissue-specific alternative splicing, we used leafcutter to analyze the differential

intron excision by comparing the samples from target tissue to the remaining tissues[27].

Samples from tissues of the same category with the target tissue were excluded. We used

Benjamini-Hochberg method (FDR) to control multiple testing.

For DNA methylation, we focused on DNA methylation levels of gene promoters (from

upstream 1500bp to downstream 500bp of TSS) and body regions (from TSS to TES), which

were calculated with a weighted methylation method using the roimethstat function in

MethPipe (v3.4.3)[38]. We computed a t-statistic for the promoter of each gene using the same

method as in tissue-specific expression analysis. We considered the bottom 5% of genes

ranked by t-statistics as genes with tissue-specific promoter hypomethylation. We also

detected tissue-specific methylation regions in a genome-wide mode using SMART2[39] with

parameters of -t DeNovoDMR -MR 0.5 -AG 1.0 -MS 0.5 -ED 0.2 -SM 0.6 -CD 500 -CN 5 -

SL 20 -PD 0.05 -PM 0.05.

Covariate analysis for QTL discovery

To account for hidden batch effects and other technical/biological sources of

transcriptome-wide variation in gene expression, we estimated latent covariates in each

tissue using the Probabilistic Estimation of Expression Residuals (PEER) method[40]. In each

tissue, we estimated 75 PEER factors first. The posterior variances of factor weights

dramatically decreased and reached or nearly reached plains when 10 PEER factors were

included (Fig. S6a). Therefore, we used 10 PEER covariates to account for effects of

confounding variables on gene expression in all following QTL analyses. For instance, the

variance of gene expression among samples in liver captured by 9 out of 10 PEER factors

were significantly (FDR < 0.05) correlated with known technical and biological covariates

like clean data size, mapping rate, project, breeds, sub-species, sex and age. (Fig. S6b). To

further control the effect of population structure on the discovery of QTLs, we included

genotype PCs based on sample size bins: three PCs for tissues with < 150 samples, five PCs

for tissues with ≥ 150 and < 250 samples, and ten PCs for tissues with ≥ 250 samples.

***cis*-eQTL mapping**

We conducted *cis*-eQTL mapping for 24 tissues with at least 40 individuals each, while

adjusting for corresponding PEER factors and genotype PCs. Detailed information about

these 24 tissues is in Table S4. We kept genes with TPM > 0.1 in ≥ 20% samples in each

tissue. Gene expression values of all samples in a given tissue were quantile normalized to

the average empirical distribution and expression values for each gene then inverse normal

transformed (TMM) across samples. The *cis*-eQTL mapping was done using a linear

regression model, implemented in FastQTL[41], to test associations of normalized expression

level of genes (TMM) with genetic variants in 1Mb of transcriptional start sites (TSS) of

target genes. We only considered imputed variants with MAF $\geqslant$ 0.01 and at least four

minor alleles across samples within the target tissue. We first conducted *cis*-eQTL mapping

in a permutation mode with the setting --permute 1000 10000, to identify genes with at least

one significant *cis*-eQTL (eGene). We considered FDR ≤ 0.05 as significant, which was

calculated with the Benjamini-Hochberg method based on the beta distribution-extrapolated

empirical *P*-values from FastQTL. To identify a list of significant eGene-eVariant pairs, we

applied the nominal mode in FastQTL. A genome-wide empirical *P*-value threshold p_t was

defined as the empirical *P*-value of the gene closest to the 0.05 FDR threshold[4,42]. We then

calculated the nominal threshold as $F^{-1}(p_t)$, where F^{-1} is the binominal inverse

cumulative distribution, of which parameters for genes were obtained from the above

permutation mode of FastQTL analysis. We considered variants with nominal *P*-values

below the nominal threshold as significant, and included them into the list of eGene-eVariant

pairs. We calculated the allele fold change (aFC), defined as the ratio of expression level of

the haplotype carrying the alternative allele over the one carrying the reference allele to

measure effect sizes of *cis*-eQTLs using the aFC (v0.3) tools[43]. We further applied the

statistical fine-mapping method, dap-g[44], to infer multiple independent casual *cis*-eQTLs of a

gene in a tissue. The dap-g approach employed a Bayesian variable selection model, using a

signal-level posterior inclusion probability (SPIP) to measure the strength of each association

signal (SNPs in LD). We set a cutoff of 0.1 (i.e., SPIP > 0.9) as the inclusion threshold to

detect representative/independent eQTLs for the target eGene. To analyze pairwise tissue

similarity in cis-eQTL, we calculated π_1 value, defined as proportion of true positive cis-

eQTLs identified in first tissue amongst all tested gene-variant pairs in second tissue, using

the Storey and Tibshirani qvalue approach, as described in[12].

Meta-analysis of *cis*-eQTLs of muscle samples from three sub-species

Data from muscle samples were available from three sub-species: *Bos indicus* (n = 51),

Bos taurus (n = 505), and their crosses (n = 108). To explore the similarity and variability of

cis-eQTLs among sub-species, we associated expression of target genes with their local

SNPs (1Mb around TSS) using muscle samples from each of sub-species separately. We then

conducted a meta-analysis to integrate *cis*-eQTL results from three sub-species using the

Metal tool[45]. We obtained Z-scores (the sum of weighted effect sizes) of SNPs from the

meta-analysis. Weights were proportional to the square-root of the number of individuals in

each sub-species[45].

cis-sQTL mapping

In each of the 24 tissues, we applied a linear regression model, implemented in

FastQTL[41], to test for associations of genotypes (MAF > 1%) within 1 Mb up- and down-

stream of target intron clusters and their corresponding intron excision ratios. We used the

first five genotype PCs to account for the effect of ancestry, and 10 PEER factors to adjust

for the effect of unknown confounding variables. We applied the permutation pass mode

(1,000 permutations) in FastQTL[41] to obtain beta approximated permutation *p* values,

followed by multiple test correction with the FDR method. We considered sQTL-intron

cluster pairs with FDR < 0.05 as significant, and defined sGene as genes containing a

significant sQTL in any introns.

trans-eQTL mapping

We conducted *trans*-eQTLs for 13 tissues with at least 100 samples each. We filtered

genomic variants using a more stringent threshold than *cis*-eQTL mapping to partially

account for the reduction in statistical power. We obtained mappability of variants based on

k-mer length of 36 and 75 following the procedure described in

https://wiki.bits.vib.be/index.php/Create_a_mappability_track. We excluded any variants

within repeats (Repeatmasker and simple repeats), and further removed variants with

mappability < 1, based on k-mer length of 75. After filtering, we kept SNPs with MAF > 5%

and at least 10 minor alleles within each tissue for association testing. We mapped *trans*-

eQTLs for protein-coding genes with average mappability ≥ 0.8 based on k-mer length of 36

using MatrixQTL[46], by associating expression of target genes with genotypes on other

autosomal chromosomes, while adjusting for the same covariates as in *cis*-eQTL analysis.

We adjusted *P*-values for multiple testing using Benjamini-Hochberg method to obtain FDR.

We considered gene-variant pairs with FDR < 0.05 as significant.

WGCNA co-expression network analysis and estimation of π_1 statistics

We applied the Weighted Gene Co-Expression network (WGCNA) analysis [47] to obtain

gene co-expression network in each of 24 tissues used in eQTL mapping. We estimated the

sharing of *cis*-eQTLs and *cis*-sQTLs among tissues using the π_1 statistics, as described in

human GTEx Consortium (2015)[12]. Briefly, given a "discovery" tissue A and a "Validation"

tissue B, we extracted *p*-values for all significant *cis*-eQTLs in A from B, and then computed

a Storey's π_1 value based on these *P*-values. We also computed the π_1 statistics of tissue-pairs

based on gene expression correlation to quantify the sharing of gene expression among

tissues.

TWAS analyses

To associate gene expression in a tissue with complex traits, we conduced TWAS

analysis using S-PrediXcan[48] by prioritizing GWAS summary statistics for 43 agronomic

traits of economic importance in cattle, including reproduction (n = 11), production (milk-

relevant; n = 6), body type (n = 17), and health (immune/metabolic-relevant; n = 9). For

body conformation (type), reproduction, and production traits, we conducted a single-marker

GWAS by fitting a linear mixed model in 27,214 U.S. Holstein bulls as described

previously[16]. For health traits, we conducted GWAS using the same method in a subset

(ranging from 11,880 for hypocalcemia to 24,699 for livability) of the 27,214 available

bulls[17]. We constructed a Nested Cross Validated Elastic Net prediction model using

genotype and expression data. We included sub-species, 10 PEER factors and corresponding

genotype PCs (details in *cis*-eQTL mapping part) in the model to adjust for unknown

confounding variables and underlying population structure. For each trait, we conducted

TWAS in each of the same 24 tissues as in *cis*-eQTL mapping. We considered genes with

Bonferroni-corrected P (q-value) < 0.05 as significant. We visualized the Manhattan plots of

P-values of all tested genes using ggplot2 (v3.3.2) in R (v3.4.1).

Other downstream bioinformatic analysis

We used Genomic Association Tester (GATv1.3.4)[49] 10,000 permutations to estimate

the functional enrichment of QTLs in particular genomic regions, chromatin states,

methylation elements, and WGCNA co-expression modules. We considered enrichments with

FDR (adjusted P-values with Benjamini-Hochberg method) < 0.05 as significant. We used

the R package, ClusterProfiler[50], to annotate function of genes based on the Gene ontology

database from Bioconductor (org.Bt.eg.db v3.11.4). We considered GO terms with FDR <

0.05 as significant. We obtained complex traits/diseases that were associated with a

particular gene in humans using the Region PheWAS function in GeneATLAS database

(http://geneatlas.roslin.ed.ac.uk/) with set region of ±50kb and P-value threshold of 1×10^{-8}.

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Author contributions

L.F., A.T. and G.E.L. conceived and designed the project. S.L., Y.G., O.C.-X., S.W.,

L.F., W.C., B.J., C.X., Y.Yao, Z.Y. and X.L., performed bioinformatics analyses. O.C.-X.,

L.F., E.P.-C., K. D., K.R., C.-J.L., B.D.R., C.P.V.T., P.M.V., J.B.C., Y.Yu, S.Z. and A.T.

contributed to the resource generation. S.L., Y.G., L.F., G.E.L. and A.T. wrote the

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Completing interests statement

595 The authors declare no competing interests.

Data availability statement

597 All raw sequencing data analyzed in this study are publicly available in NCBI Gene
598 Expression Omnibus (GEO; https://www.ncbi.nlm.nih.gov/geo/). All processed results and
599 scripts codes can be found in https://cgtex.roslin.ed.ac.uk/.

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Fig. 1. Hierarchical clustering and principal component analysis of samples based on gene expression levels, alternative splicing, genotypes and DNA methylation levels. (a) Sample hierarchical clustering based on gene expression levels of all transcribed genes (TPM > 0.1). **(b)** Sample hierarchical clustering based on alternative splicing value (Percent Spliced-In, PSI) of spliced introns. **(c)** Principal component analysis of samples based on imputed genotypes. **(d)** Sample clustering using t-distributed SNE coordinates based on DNA methylation levels of CpG sites ($\geq$ five reads).

Fig. 2. Tissue-specificity of gene expression, alternative splicing and DNA methylation.
(a) Median expression profile of tissue-specific expressed genes across tissues. Each row
represents a gene, and each column represents an individual tissue. Color represents median
$\log_2(\text{TPM}+1)$ of genes among samples in a tissue. **(b)** Median expression profile of
homologous genes across tissues in human GTEx (v8)[4]. **(c)** Pearson correlation of tissue-
specificity between mRNA and promoter DNA methylation levels. X-axis is for tissues in
RNA-Seq data, and y-axis is for tissues in DNA methylation data. Red boxes indicate the
high negative correlation between matched tissues. **(d)** Pearson correlation of tissue-

specificity between gene expression (TPM, x-axis) and alternative splicing (PSI, y-axis). **(e)** *CELF2* shows specific high expression, low DNA methylation levels in splice sites and high PSI value of spliced introns (chr13:13034717-13197300) in brain tissue compared to the rest of tissues. Red boxes indicate the high positive correlation between matched tissues. **(f)** The relationship between PhastCons scores of tissue-specific DNA methylation regions and dN/dS ratio of tissue-specific expressed genes across tissues (Pearson's r = -0.68, P = 3.6×10^{-3}).

Fig. 3. Discovery and characterization of *cis*-eQTLs and *cis*-sQTLs. (a) Relationship between the percentage of eGenes over all tested genes and sample size (Pearson r = 0.83; P < 2.2×10^{-16}) across 24 tissues. **(b)** Relationship between the percentage of sGenes over tested genes and sample size (Pearson r = 0.63; P < 2.2×10^{-16}) across 24 tissues. **(c)** Distribution and average number of conditionally independent eQTLs per gene across tissues. Tissues are ordered by sample size. **(d)** Effect sizes of the first four fitted eQTLs in the fine-mapping analyses. Effect sizes, measured as $\log_2$ allelic fold change ($|\text{aFC}(\log_2)|$), decrease from 1st to 4th eQTL. * indicates significant differences (P < 0.05) with Student t-test. **(e)** cis-eQTLs

were significantly ($P < 1\times10^{-14}$, denoted as *, Fisher Exact test) overrepresented in the ASEs.
The Y-axis indicates the percentage of cis-eQTLs overlapped with ASEs compared to all
tested SNPs for ASE detection. **(f)** Correlation of effect size ($|aFC(\log_2)|$) of all tested SNPs
across tissues and sub-species. Liver, adipose, blood and rumen tissues were measured in
Bos taurus **(g)** A shared *cis*-eQTL (rs208377990) for *NMRAL1* in muscle across *Bos indicus*,
Bos taurus and their crosses. 0, 1 and 2 indicate genotypes AA, AG, and GG, respectively.
(h) Pearson's correlation between the regression slopes of *cis*-eQTLs in the combined
muscle population and the *Z*-score from the multi-species meta-analysis. **(i)** Percentage of
cis-eQTLs in the combined muscle data that are replicated in multi-species meta-analysis as
a function of different *P*-value cutoffs. The *cis*-eQTLs with higher significant levels in the
combined population are more likely to be replicated in multi-species meta-analysis. **(j)**
Effects sizes ($|aFC(\log2)|$) of *cis*-eQTLs replicated in the multi-species meta-analysis are
larger than those that didn't replicate. **(k)** A *Bos indicus*-specific *cis*-eQTL (rs110492559) for
SSNA1. 0, 1 and 2 indicate genotypes GG, AG, and AA, respectively.

Fig. 4. Discovery and characterization of *trans*-eQTLs. (a) Comparison of linkage
disequilibrium (r^2) between *cis*-eQTLs *vs.* *trans*-eQTLs with shared genes and *cis*-eQTLs *vs.*
random SNPs on matched chromosomes. LD levels between the *cis*-eQTLs and their
mediated *trans*-eQTLs are significantly ($P < 0.05$, Student *t*-test) higher than those between
cis-eQTLs and random SNPs. **(b)** Comparison of expression correlation (r^2) between *cis*-
eGenes and *trans*-eGenes with shared eQTLs; and between *cis*-eGenes and random genes on
matched chromosomes. Expression correlations of *cis*-eGenes *vs.* *trans*-eGenes are
significantly higher than those of *cis*-eGenes *vs.* random genes ($P < 0.05$, Student *t*-test). **(c)**
Manhattan plot for the number of genes with associated *trans*-eQTLs across the genome. The

nine *trans*-eQTLs peaks marked explained variance of more than 1,000 different genes **(d)**
176 genes are shared across all *trans*-eQTLs in the nine peaks. **(e)** Genes mediated by *trans*-
eQTLs are significantly (*P* < 0.05, 10,000 times Permutation test) enriched in tissue-specific
gene co-expression modules. Each color corresponds to gene co-expression modules of a
tissue. The average odd ratio is 1.76. **(f)** GO enrichment of genes mediated by *trans*-eQTLs
in each of the nine peaks. *P* values are obtained from the hypergeometric test.

Fig. 5. Functional annotation of QTLs. (a) Enrichment of *cis*-eQTLs, *cis*-sQTLs and *trans*-
eQTLs in sequence ontology. **(b)** Enrichment of *cis*-eQTLs, *cis*-sQTLs and *trans*-eQTLs in

15 chromatin states predicted from Rumen tissue in Holstein. **(c)** Effect sizes (measured as

$\log_2$aFC) of *cis*-eQTLs across sequence ontology. Enrichment of *cis*-eQTLs **(d)** and *cis*-

sQTLs **(e)** in tissue-specific hypomethylated regions. Higher enrichments are observed for

matched tissues (highlighted dots). Two brain related tissues, hypothalamus and pituitary,

show specifically higher enrichments for *cis*-sQTLs compared to *cis*-eQTLs. **(f)** Percentages

of eGene-eVariant pairs within topologically associating domains (TADs) are significantly (P

< 0.05, Fisher Exact test) higher than those of random eGene-SNP pairs matched by distance.

Triangle represents eGene-eVariant pairs; circle represents random matching eGene-SNP

pairs. **(g)** A significant HiC-contact links an eVariant rs136092944 to its distal regulated gene

APCS. This eGene-eVariant pair is also within a TAD. Expression of *APCS* is significantly

associated with rs136092944. 0, 1 and 2 indicate genotypes AA, AG, and GG, respectively.

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Fig. 6. Relationship between QTLs and livestock traits of economic value. (a) *cis*-eQTLs,
cis-sQTLs and *trans*-eQTLs in liver show higher enrichments for SNPs associated with
ketosis compared to genome-wide SNPs (shown in grey). **(b)** *cis*-eQTLs, *cis*-sQTLs and
trans-eQTLs in mammary gland show higher enrichments for SNPs associated with milk
yield compared to genome-wide SNPs. **(c)** Enrichment of *cis*-eQTLs for milk yield
associations is tissue-dependent. The *cis*-eQTLs in mammary gland, milk cells and liver
exhibit higher enrichments for milk yield associations compared to those in other 10 tissues.
(d) Manhattan plots of TWAS for milk yield.