

**This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.**

**1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.

Passive loss	Report on
Passive income	See the Partner's Instructions
Nonpassive loss	Schedule E, line 28, column (g)
Nonpassive income	Schedule E, line 28, column (h)
	Schedule E, line 28, column (j)

**2. Net rental real estate income (loss)**  
**3. Other net rental income (loss)**

Net income	Schedule E, line 28, column (g)
Net loss	See the Partner's Instructions

**4. Guaranteed payments**

	Schedule E, line 28, column (j)
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**5. Interest income**

	Form 1040, line 8a
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**6a. Ordinary dividends**

	Form 1040, line 9a
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**6b. Qualified dividends**

	Form 1040, line 9b
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**7. Royalties**

	Schedule E, line 3b
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**8. Net short-term capital gain (loss)**

	Schedule D, line 5
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**9a. Net long-term capital gain (loss)**

	Schedule D, line 12
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**9b. Collectibles (28%) gain (loss)**

	28% Rate Gain Worksheet, line 4
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(Schedule D instructions)

**9c. Unrecaptured section 1250 gain**

	See the Partner's Instructions
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**10. Net section 1231 gain (loss)**

	See the Partner's Instructions
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**11. Other income (loss)**

Code

<b>A</b> Other portfolio income (loss)	See the Partner's Instructions
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<b>B</b> Involuntary conversions	See the Partner's Instructions
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<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1
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<b>D</b> Mining exploration costs recapture	See Pub. 535
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<b>E</b> Cancellation of debt	Form 1040, line 21 or Form 982
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<b>F</b> Other income (loss)	See the Partner's Instructions
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**12. Section 179 deduction**

**13. Other deductions**

<b>A</b> Cash contributions (50%)	} See the Partner's Instructions
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<b>B</b> Cash contributions (30%)	
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<b>C</b> Noncash contributions (50%)	
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<b>D</b> Noncash contributions (30%)	
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<b>E</b> Capital gain property to a 50% organization (30%)	
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<b>F</b> Capital gain property (20%)	
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<b>G</b> Contributions (100%)	
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<b>H</b> Investment interest expense	Form 4952, line 1
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<b>I</b> Deductions—royalty income	Schedule E, line 19
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<b>J</b> Section 59(e)(2) expenditures	See the Partner's Instructions
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<b>K</b> Deductions—portfolio (2% floor)	Schedule A, line 23
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<b>L</b> Deductions—portfolio (other)	Schedule A, line 28
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<b>M</b> Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29
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<b>N</b> Educational assistance benefits	See the Partner's Instructions
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<b>O</b> Dependent care benefits	Form 2441, line 12
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<b>P</b> Preproductive period expenses	See the Partner's Instructions
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<b>Q</b> Commercial revitalization deduction	See Form 8582 instructions
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<b>R</b> from rental real estate activities	
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<b>S</b> Pensions and IRAs	See the Partner's Instructions
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<b>T</b> Reforestation expense deduction	See the Partner's Instructions
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<b>U</b> Domestic production activities information	See Form 8903 instructions
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<b>V</b> Qualified production activities income	Form 8903, line 7b
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<b>W</b> Employer's Form W-2 wages	Form 8903, line 17
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<b>X</b> Other deductions	See the Partner's Instructions
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**14. Self-employment earnings (loss)**

**Note.** If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.

<b>A</b> Net earnings (loss) from self-employment	Schedule SE, Section A or B
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<b>B</b> Gross farming or fishing income	See the Partner's Instructions
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<b>C</b> Gross non-farm income	See the Partner's Instructions
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**15. Credits**

<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Partner's Instructions
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<b>B</b> Low-income housing credit (other) from pre-2008 buildings	
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<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings	
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<b>D</b> Low-income housing credit (other) from post-2007 buildings	
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<b>E</b> Qualified rehabilitation expenditures (rental real estate)	
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<b>F</b> Other rental real estate credits	
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<b>G</b> Other rental credits	
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<b>H</b> Undistributed capital gains credit	Form 1040, line 71; check box a
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<b>I</b> Alcohol and cellulosic biofuel fuels credit	See the Partner's Instructions
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<b>Code</b>	<b>Report on</b>
<b>J</b> Work opportunity credit	} See the Partner's Instructions
<b>K</b> Disabled access credit	
<b>L</b> Empowerment zone and renewal community employment credit	
<b>M</b> Credit for increasing research activities	
<b>N</b> Credit for employer social security and Medicare taxes	

<b>O</b> Backup withholding	Form 1040, line 62
<b>P</b> Other credits	See the Partner's Instructions

**16. Foreign transactions**

<b>A</b> Name of country or U.S. possession	} Form 1116, Part I
<b>B</b> Gross income from all sources	
<b>C</b> Gross income sourced at partner level	

*Foreign gross income sourced at partnership level*

<b>D</b> Passive category	} Form 1116, Part I
<b>E</b> General category	
<b>F</b> Other	

*Deductions allocated and apportioned at partner level*

<b>G</b> Interest expense	Form 1116, Part I
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<b>H</b> Other	Form 1116, Part I
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*Deductions allocated and apportioned at partnership level to foreign source income*

<b>I</b> Passive category	} Form 1116, Part I
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<b>J</b> General category
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<b>K</b> Other
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*Other information*

<b>L</b> Total foreign taxes paid	Form 1116, Part II
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<b>M</b> Total foreign taxes accrued	Form 1116, Part II
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<b>N</b> Reduction in taxes available for credit	Form 1116, line 12
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<b>O</b> Foreign trading gross receipts	Form 8873
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<b>P</b> Extraterritorial income exclusion	Form 8873
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<b>Q</b> Other foreign transactions	See the Partner's Instructions
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**17. Alternative minimum tax (AMT) items**

<b>A</b> Post-1986 depreciation adjustment	} See the Partner's Instructions and the Instructions for Form 6251
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<b>B</b> Adjusted gain or loss
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<b>C</b> Depletion (other than oil & gas)
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<b>D</b> Oil, gas, & geothermal—gross income
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<b>E</b> Oil, gas, & geothermal—deductions
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<b>F</b> Other AMT items
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**18. Tax-exempt income and nondeductible expenses**

<b>A</b> Tax-exempt interest income	Form 1040, line 8b
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<b>B</b> Other tax-exempt income	See the Partner's Instructions
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<b>C</b> Nondeductible expenses	See the Partner's Instructions
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**19. Distributions**

<b>A</b> Cash and marketable securities	} See the Partner's Instructions
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<b>B</b> Distribution subject to section 737
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<b>C</b> Other property
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**20. Other information**

<b>A</b> Investment income	Form 4952, line 4a
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<b>B</b> Investment expenses	Form 4952, line 5
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<b>C</b> Fuel tax credit information	Form 4136
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<b>D</b> Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions
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<b>E</b> Basis of energy property	See the Partner's Instructions
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<b>F</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
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<b>G</b> Recapture of low-income housing credit (other)	Form 8611, line 8
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<b>H</b> Recapture of investment credit	See Form 4255
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<b>I</b> Recapture of other credits	See the Partner's Instructions
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<b>J</b> Look-back interest—completed	See Form 8697
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<b>K</b> long-term contracts	} See Form 8866
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<b>L</b> Look-back interest—income forecast method
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<b>L</b> Dispositions of property with section 179 deductions	} See the Partner's Instructions
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<b>M</b> Recapture of section 179 deduction
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<b>N</b> Interest expense for corporate partners
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<b>O</b> Section 453(j)(3) information
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<b>P</b> Section 453A(c) information
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<b>Q</b> Section 1260(b) information
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<b>R</b> Interest allocable to production expenditures
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<b>S</b> CCF nonqualified withdrawals
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<b>T</b> Depletion information—oil and gas
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<b>U</b> Amortization of reforestation costs
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<b>V</b> Unrelated business taxable income
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<b>W</b> Precontribution gain (loss)
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<b>X</b> Section 108(l) information
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<b>Y</b> Other information
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