

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* See the Partner's Instructions
 - Passive income Schedule E, line 28, column (g)
 - Nonpassive loss Schedule E, line 28, column (h)
 - Nonpassive income Schedule E, line 28, column (j)
- 2. Net rental real estate income (loss)** See the Partner's Instructions
- 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)
- 5. Interest income** Form 1040, line 8a
- 6a. Ordinary dividends** Form 1040, line 9a
- 6b. Qualified dividends** Form 1040, line 9b
- 7. Royalties** Schedule E, line 4
- 8. Net short-term capital gain (loss)** Schedule D, line 5, column (f)
- 9a. Net long-term capital gain (loss)** Schedule D, line 12, column (f)
- 9b. Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D instructions)
- 9c. Unrecaptured section 1250 gain** See the Partner's Instructions
- 10. Net section 1231 gain (loss)** See the Partner's Instructions
- 11. Other income (loss)**
 - Code*
 - A** Other portfolio income (loss) See the Partner's Instructions
 - B** Involuntary conversions See the Partner's Instructions
 - C** Sec. 1256 contracts & straddles Form 6781, line 1
 - D** Mining exploration costs recapture See Pub. 535
 - E** Cancellation of debt Form 1040, line 21 or Form 982
 - F** Other income (loss) See the Partner's Instructions
- 12. Section 179 deduction** See the Partner's Instructions
- 13. Other deductions**
 - A** Cash contributions (50%)
 - B** Cash contributions (30%)
 - C** Noncash contributions (50%)
 - D** Noncash contributions (30%)
 - E** Capital gain property to a 50% organization (30%)
 - F** Capital gain property (20%)
 - G** Contributions (100%)
 - H** Investment interest expense Form 4952, line 1
 - I** Deductions—royalty income Schedule E, line 18
 - J** Section 59(e)(2) expenditures See the Partner's Instructions
 - K** Deductions—portfolio (2% floor) Schedule A, line 23
 - L** Deductions—portfolio (other) Schedule A, line 28
 - M** Amounts paid for medical insurance Schedule A, line 1 or Form 1040, line 29
 - N** Educational assistance benefits See the Partner's Instructions
 - O** Dependent care benefits Form 2441, line 12
 - P** Preproductive period expenses See the Partner's Instructions
 - Q** Commercial revitalization deduction from rental real estate activities See Form 8582 instructions
 - R** Pensions and IRAs See the Partner's Instructions
 - S** Reforestation expense deduction See the Partner's Instructions
 - T** Domestic production activities information See Form 8903 instructions
 - U** Qualified production activities income Form 8903, line 7b
 - V** Employer's Form W-2 wages Form 8903, line 17
 - W** Other deductions See the Partner's Instructions

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.

- A** Net earnings (loss) from self-employment Schedule SE, Section A or B
 - B** Gross farming or fishing income See the Partner's Instructions
 - C** Gross non-farm income See the Partner's Instructions
- 15. Credits**
- A** Low-income housing credit (section 42(j)(5)) from pre-2008 buildings See the Partner's Instructions
 - B** Low-income housing credit (other) from pre-2008 buildings See the Partner's Instructions
 - C** Low-income housing credit (section 42(j)(5)) from post-2007 buildings Form 8586, line 11
 - D** Low-income housing credit (other) from post-2007 buildings Form 8586, line 11
 - E** Qualified rehabilitation expenditures (rental real estate)
 - F** Other rental real estate credits
 - G** Other rental credits
 - H** Undistributed capital gains credit Form 1040, line 71; check box a
 - I** Alcohol and cellulosic biofuel fuels credit Form 6478, line 8
 - J** Work opportunity credit Form 5884, line 3

- | <i>Code</i> | <i>Report on</i> |
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| K Disabled access credit | See the Partner's Instructions |
| L Empowerment zone and renewal community employment credit | Form 8844, line 3 |
| M Credit for increasing research activities | See the Partner's Instructions |
| N Credit for employer social security and Medicare taxes | Form 8846, line 5 |
| O Backup withholding | Form 1040, line 61 |
| P Other credits | See the Partner's Instructions |
- 16. Foreign transactions**
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| A Name of country or U.S. possession | } Form 1116, Part I |
| B Gross income from all sources | |
| C Gross income sourced at partner level | |
| <i>Foreign gross income sourced at partnership level</i> | |
| D Passive category | } Form 1116, Part I |
| E General category | |
| F Other | |
| <i>Deductions allocated and apportioned at partner level</i> | |
| G Interest expense | Form 1116, Part I |
| H Other | Form 1116, Part I |
| <i>Deductions allocated and apportioned at partnership level to foreign source income</i> | |
| I Passive category | } Form 1116, Part I |
| J General category | |
| K Other | |
| <i>Other information</i> | |
| L Total foreign taxes paid | Form 1116, Part II |
| M Total foreign taxes accrued | Form 1116, Part II |
| N Reduction in taxes available for credit | Form 1116, line 12 |
| O Foreign trading gross receipts | Form 8873 |
| P Extraterritorial income exclusion | Form 8873 |
| Q Other foreign transactions | See the Partner's Instructions |
- 17. Alternative minimum tax (AMT) items**
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| A Post-1986 depreciation adjustment | } See the Partner's Instructions and the Instructions for Form 6251 |
| B Adjusted gain or loss | |
| C Depletion (other than oil & gas) | |
| D Oil, gas, & geothermal—gross income | |
| E Oil, gas, & geothermal—deductions | |
| F Other AMT items | |
- 18. Tax-exempt income and nondeductible expenses**
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| A Tax-exempt interest income | Form 1040, line 8b |
| B Other tax-exempt income | See the Partner's Instructions |
| C Nondeductible expenses | See the Partner's Instructions |
- 19. Distributions**
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| A Cash and marketable securities | } See the Partner's Instructions |
| B Distribution subject to section 737 | |
| C Other property | |
- 20. Other information**
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| A Investment income | Form 4952, line 4a |
| B Investment expenses | Form 4952, line 5 |
| C Fuel tax credit information | Form 4136 |
| D Qualified rehabilitation expenditures (other than rental real estate) | See the Partner's Instructions |
| E Basis of energy property | See the Partner's Instructions |
| F Recapture of low-income housing credit (section 42(j)(5)) | Form 8611, line 8 |
| G Recapture of low-income housing credit (other) | Form 8611, line 8 |
| H Recapture of investment credit | See Form 4255 |
| I Recapture of other credits | See the Partner's Instructions |
| J Look-back interest—completed long-term contracts | See Form 8697 |
| K Look-back interest—income forecast method | See Form 8866 |
| L Dispositions of property with section 179 deductions | } See the Partner's Instructions |
| M Recapture of section 179 deduction | |
| N Interest expense for corporate partners | |
| O Section 453(l)(3) information | |
| P Section 453A(c) information | |
| Q Section 1260(b) information | |
| R Interest allocable to production expenditures | |
| S CCF nonqualified withdrawals | |
| T Depletion information—oil and gas | |
| U Amortization of reforestation costs | |
| V Unrelated business taxable income | |
| W Precontribution gain (loss) | |
| X Section 108(f) information | |
| Y Other information | |