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**Schedule K-1  
(Form 8865)**

Department of the Treasury  
Internal Revenue Service

**2018**

For calendar year 2018, or tax  
year beginning \_\_\_\_\_, 2018  
ending \_\_\_\_\_, 20\_\_\_\_

Final K-1

Amended K-1

OMB No. 1545-1668

**Partner's Share of Income, Deductions,  
Credits, etc.**

▶ See back of form.

**Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

**Part I Information About the Partnership**

**A1** Partnership's employer identification number

**A2** Reference ID number (see instr.)

**B** Partnership's name, address, city, state, and ZIP code

**Part II Information About the Partner**

**C** Partner's identifying number

**D** Partner's name, address, city, state, and ZIP code

**E** Partner's share of profit, loss, capital, and deductions:  
(see Partner's Instr. (Form 1065))

	Beginning	Ending
Profit	_____ %	_____ %
Loss	_____ %	_____ %
Capital	_____ %	_____ %
Deductions	_____ %	_____ %

**F** Partner's capital account analysis:

Beginning capital account . . . . \$ \_\_\_\_\_

Capital contributed during the year . . . \$ \_\_\_\_\_

Current year increase (decrease) . . . \$ \_\_\_\_\_

Withdrawals & distributions . . . . \$ ( \_\_\_\_\_ )

Ending capital account . . . . \$ \_\_\_\_\_

Tax basis     GAAP     Section 704(b) book  
 Other (explain)

For IRS Use Only

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Guaranteed payments		
<b>5</b>	Interest income	<b>16</b>	Foreign transactions
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualifier dividends		
<b>6c</b>	Dividend equivalents		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)		
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain	<b>17</b>	Alternative minimum tax (AMT) items
<b>10</b>	Net section 1231 gain (loss)		
<b>11</b>	Other income (loss)		
		<b>18</b>	Tax-exempt income and nondeductible expenses
<b>12</b>	Section 179 deduction	<b>19</b>	Distributions
<b>13</b>	Other deductions	<b>20</b>	Other information
<b>14</b>	Self-employment earnings (loss)		

\* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the Partner's Instructions for Schedule K-1 (Form 1065) 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:

	<i>Report on</i>
Passive loss	See Partner's Instr. (Form 1065)
Passive income	Schedule E, line 28, column (h)
Nonpassive loss	See Partner's Instr. (Form 1065)
Nonpassive income	Schedule E, line 28, column (k)

**2. Net rental real estate income (loss)** See Partner's Instr. (Form 1065)

**3. Other net rental income (loss)**

Net income	Schedule E, line 28, column (h)
Net loss	See Partner's Instr. (Form 1065)

**4. Guaranteed payments** Schedule E, line 28, column (k)

**5. Interest income** Form 1040, line 2b

**6a. Ordinary dividends** Form 1040, line 3b

**6b. Qualified dividends** Form 1040, line 3a

**6c. Dividend equivalent** See the Partner's Instr. (Form 1065)

**7. Royalties** Schedule E, line 4

**8. Net short-term capital gain (loss)** Schedule D, line 5

**9a. Net long-term capital gain (loss)** Schedule D, line 7

**9b. Collectibles (28%) gain (loss)** 28% Form 982 Worksheet, line 4 (See Schedule D instructions)

**9c. Unrecaptured section 1250 gain** See Partner's Instr. (Form 1065)

**10. Net section 1231 gain (loss)** See Partner's Instr. (Form 1065)

**11. Other income (loss)**

<i>Code</i>	
<b>A</b> Other portfolio income (loss)	See Partner's Instr. (Form 1065)
<b>B</b> Involuntary conversions	See Partner's Instr. (Form 1065)
<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1
<b>D</b> Mining exploration costs recapture	See Pub. 535
<b>E</b> Cancellation of debt	Schedule 1 (Form 1040), line 21, or Form 982
<b>F</b> Other income (loss)	See Partner's Instr. (Form 1065)

**12. Section 179 deduction** See Partner's Instr. (Form 1065)

**13. Other deductions**

<b>A</b> Cash contributions (60%)	} See Partner's Instr. (Form 1065)
<b>B</b> Cash contributions (30%)	
<b>C</b> Noncash contributions (50%)	
<b>D</b> Noncash contributions (30%)	
<b>E</b> Capital gain property to a 50% organization (30%)	
<b>F</b> Capital gain property (20%)	
<b>G</b> Contributions (100%)	
<b>H</b> Investment interest expense	Form 4952, line 1
<b>I</b> Deductions—royalty income	Schedule E, line 19
<b>J</b> Section 59(e)(2) expenditures	See Partner's Instr. (Form 1065)
<b>K</b> Excess business interest expense	See Partner's Instr. (Form 1065)
<b>L</b> Deductions—portfolio (other)	Schedule A (Form 1040), line 13
<b>M</b> Amounts paid for medical insurance	Schedule A (Form 1040), line 1, or Schedule 1 (Form 1040), line 29
<b>N</b> Educational assistance benefits	See Partner's Instr. (Form 1065)
<b>O</b> Dependent care benefits	Form 2441, line 12
<b>P</b> Preproductive period expenses	See Partner's Instr. (Form 1065)
<b>Q</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
<b>R</b> Pensions and IRAs	See Partner's Instr. (Form 1065)
<b>S</b> Reforestation expense deduction	See Partner's Instr. (Form 1065)
<b>T</b> Reserved for future use	
<b>U</b> Reserved for future use	
<b>V</b> Reserved for future use	
<b>W</b> Other deductions	See Partner's Instr. (Form 1065)

**14. Self-employment earnings (loss)**

**Note:** If you have a section 179 deduction or any partner-level deductions, see the Partner's Instr. (Form 1065) before completing Schedule SE.

<b>A</b> Net earnings (loss) from self-employment	Schedule SE, Section A or B
<b>B</b> Gross farming or fishing income	See Partner's Instr. (Form 1065)
<b>C</b> Gross non-farm income	See Partner's Instr. (Form 1065)

**15. Credits**

<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See Partner's Instr. (Form 1065)
<b>B</b> Low-income housing credit (other) from pre-2008 buildings	
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings	
<b>D</b> Low-income housing credit (other) from post-2007 buildings	
<b>E</b> Qualified rehabilitation expenditures (rental real estate)	
<b>F</b> Other rental real estate credit	
<b>G</b> Other rental credits	
<b>H</b> Undistributed capital gains credit	

<i>Code</i>		<i>Report on</i>	
<b>I</b> Biofuel producer credit	} See Partner's Instr. (Form 1065)		
<b>J</b> Work opportunity credit			
<b>K</b> Disabled access credit			
<b>L</b> Empowerment zone 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			
<b>P</b> Other credits			
<b>16. Foreign transactions</b>			
<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 source at partner level			
<b>D</b> Foreign gross income source at partner level			
<b>E</b> Section 951A category			
<b>F</b> Foreign branch category			
<b>G</b> Passive category			
<b>H</b> General category			
<b>I</b> Other			
<i>Deductions allocated and apportioned at partner level</i>			
<b>I</b> Interest expense	} Form 1116, Part I		
<b>J</b> Other			
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>			
<b>K</b> Section 951A category	} Form 1116, Part I		
<b>L</b> Foreign branch category			
<b>M</b> Passive category			
<b>N</b> General category			
<b>O</b> Other			
<i>Other information</i>			
<b>P</b> Total foreign taxes paid	Form 1116, Part II		
<b>Q</b> Total foreign taxes accrued	Form 1116, Part II		
<b>R</b> Reduction in taxes available for credit	Form 1116, line 12		
<b>S</b> Foreign trading gross receipts	Form 8873		
<b>T</b> Extraterritorial income exclusion	Form 8873		
<b>U</b> Other foreign transactions	See Partner's Instr. (Form 1065)		
<b>17. Alternative minimum tax (AMT) items</b>			
<b>A</b> Post-1986 depreciation adjustment	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251		
<b>B</b> Adjusted gain or loss			
<b>C</b> Depletion (other than oil & gas)			
<b>D</b> Oil, gas, & geothermal—gross income			
<b>E</b> Oil, gas, & geothermal—deductions			
<b>F</b> Other AMT items			
<b>18. Tax-exempt income and nondeductible expenses</b>			
<b>A</b> Tax-exempt interest income	Form 1040, line 2a		
<b>B</b> Other tax-exempt income	See Partner's Instr. (Form 1065)		
<b>C</b> Nondeductible expenses	See Partner's Instr. (Form 1065)		
<b>19. Distributions</b>			
<b>A</b> Cash and marketable securities	} See Partner's Instr. (Form 1065)		
<b>B</b> Distribution subject to section 737			
<b>C</b> Other property			
<b>20. Other information</b>			
<b>A</b> Investment income	Form 4952, line 4a		
<b>B</b> Investment expenses	Form 4952, line 5		
<b>C</b> Fuel tax credit information	Form 4136		
<b>D</b> Qualified rehabilitation expenditures (other than rental real estate)	See Partner's Instr. (Form 1065)		
<b>E</b> Basis of energy property	See Partner's Instr. (Form 1065)		
<b>F</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8		
<b>G</b> Recapture of low-income housing credit (other)	Form 8611, line 8		
<b>H</b> Recapture of investment credit	See Form 4255		
<b>I</b> Recapture of other credits	See Partner's Instr. (Form 1065)		
<b>J</b> Look-back interest—completed long-term contracts	See Form 8697		
<b>K</b> Look-back interest—income forecast method	See Form 8866		
<b>L</b> Dispositions of property with section 179 deductions	} See Partner's Instr. (Form 1065)		
<b>M</b> Recapture of section 179 deduction			
<b>N</b> Interest expense for corporate partners			
<b>O</b> Code O through Y			
<b>Z</b> Section 199A income			
<b>AA</b> Section 199A W-2 wages			
<b>AB</b> Section 199A unadjusted basis			
<b>AC</b> Section 199A REIT dividends			
<b>AD</b> Section 199A PTP income			
<b>AE</b> Excess taxable income			
<b>AF</b> Excess business interest income			
<b>AG</b> Gross receipts for section 59A(e)			
<b>AH</b> Other information			