

SCHEDULE M-3 (Form 1065)

Department of the Treasury Internal Revenue Service

Net Income (Loss) Reconciliation for Certain Partnerships

Attach to Form 1065 or Form 1065-B. See separate instructions.

OMB No. 1545-0123

2006

Name of partnership Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- A The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
B The amount of the partnership's adjusted total assets for the year is equal to \$10 million or more.
C The amount of total receipts for the taxable year is equal to \$35 million or more.
D An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Table with 3 columns: Name of Reportable Entity Partner, Identifying Number, Maximum Percentage of Deemed Ownership

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Part I Financial Information and Net Income (Loss) Reconciliation

- 1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
2 Enter the income statement period: Beginning / / Ending / /
3a Has the partnership's income statement been restated for the income statement period on line 2?
3b Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
4 Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1
5a Net income from nonincludible foreign entities
6a Net income from nonincludible U.S. entities
7a Net income of other includible entities
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities
9 Adjustment to reconcile income statement period to tax year
10 Other adjustments to reconcile to amount on line 11
11 Net income (loss) per income statement of the partnership.

Name of partnership

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return

Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return (optional)
1	Income (loss) from equity method foreign corporations			
2	Gross foreign dividends not previously taxed			
3	Subpart F, QEF, and similar income inclusions			
4	Gross foreign distributions previously taxed			
5	Income (loss) from equity method U.S. corporations			
6	U.S. dividends			
7	Income (loss) from U.S. partnerships (attach schedule)			
8	Income (loss) from foreign partnerships (attach schedule)			
9	Income (loss) from other pass-through entities (attach schedule)			
10	Items relating to reportable transactions (attach details)			
11	Interest income			
12	Total accrual to cash adjustment			
13	Hedging transactions			
14	Mark-to-market income (loss)			
15	Cost of goods sold (attach Form 8916-A)			
16	Sale versus lease (for sellers and/or lessors)			
17	Section 481(a) adjustments			
18	Unearned/deferred revenue			
19	Income recognition from long-term contracts			
20	Original issue discount and other imputed interest			
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities			
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities			
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			
e	Abandonment losses			
f	Worthless stock losses (attach details)			
g	Other gain/loss on disposition of assets other than inventory			
22	Other income (loss) items with differences (attach schedule)			
23	Total income (loss) items. Combine lines 1 through 22			
24	Total expense/deduction items (from Part III, line 30)			
25	Other items with no differences			
26	Reconciliation totals. Combine lines 23 through 25			

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, page 4, Analysis of Net Income (Loss), line 1.

Name of partnership

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

Expense/Deduction Items	(a) Expense per Income Statement (optional)	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return (optional)
1 State and local current income tax expense				
2 State and local deferred income tax expense				
3 Foreign current income tax expense (other than foreign withholding taxes)				
4 Foreign deferred income tax expense				
5 Equity-based compensation				
6 Meals and entertainment				
7 Fines and penalties				
8 Judgments, damages, awards, and similar costs				
9 Guaranteed payments				
10 Pension and profit-sharing				
11 Other post-retirement benefits				
12 Deferred compensation				
13 Charitable contribution of cash and tangible property				
14 Charitable contribution of intangible property				
15 Organizational expenses as per 1.709-2(a)				
16 Syndication expenses as per 1.709-2(b)				
17 Current year acquisition/reorganization investment banking fees				
18 Current year acquisition/reorganization legal and accounting fees				
19 Amortization/impairment of goodwill				
20 Amortization of acquisition, reorganization, and start-up costs				
21 Other amortization or impairment write-offs				
22 Section 198 environmental remediation costs				
23a Depletion—Oil & Gas				
b Depletion—Other than Oil & Gas				
24 Intangible drilling & development costs				
25 Depreciation				
26 Bad debt expense				
27 Interest expense				
28 Purchase versus lease (for purchasers and/or lessees)				
29 Other expense/deduction items with differences (attach schedule)				
30 Total expense/deduction items. Combine lines 1 through 29. Enter here and on Part II, line 24				