

List of Codes and References Used in Schedule K-1 (Form 1065)

Box Number / Item	Where to report or where to find further reporting information. Page numbers refer to these instructions.
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.	
Passive loss	See page 15
Passive income	Schedule E (Form 1040), line 28, column (h)
Nonpassive loss	See page 15
Nonpassive income	Schedule E (Form 1040), line 28, column (k)
2. Net rental real estate income (loss)	See page 15
3. Other net rental income (loss)	
Net income	Schedule E (Form 1040), line 28, column (h)
Net loss	See Instructions for Form 8582
4a. Guaranteed payment services	See Instructions for Schedule E (Form 1040)
4b. Guaranteed payment capital	See Instructions for Schedule E (Form 1040)
4c. Guaranteed payment total	See page 16
5. Interest income	Form 1040 or 1040-SR, line 2b
6a. Ordinary dividends	Form 1040 or 1040-SR, line 3b
6b. Qualified dividends	Form 1040 or 1040-SR, line 3a
6c. Dividend equivalents	See page 16
7. Royalties	Schedule E (Form 1040), line 4
8. Net short-term capital gain (loss)	Schedule D (Form 1040), line 5
9a. Net long-term capital gain (loss)	Schedule D (Form 1040), line 12
9b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)
9c. Unrecaptured section 1250 gain	See page 16
10. Net section 1231 gain (loss)	See page 17
11. Other income (loss)	
Code A. Other portfolio income (loss)	See page 17
Code B. Involuntary conversions	See page 17
Code C. Section 1256 contracts & straddles	Form 6781, line 1
Code D. Mining exploration costs recapture	See 2022 Pub. 535
Code E. Cancellation of debt	See page 17
Code F. Section 743(b) positive adjustments	See page 17
Code G. Reserved for future use	
Code H. Section 951(a) income inclusions	See page 17
Code I. Gain (loss) from disposition of oil, gas, geothermal, or mineral properties (section 59(e))	See page 18
Code J. Recoveries of tax benefit items	See page 18
Code K. Gambling gains and losses	See page 18
Code L. Any income, gain, or loss to the partnership from a distribution under section 751(b) (certain distributions treated as sales or exchanges)	See page 18
Code M. Gain eligible for section 1045 rollover (replacement stock purchased by partnership)	See page 18
Code N. Gain eligible for section 1045 rollover (replacement stock not purchased by the partnership)	See page 18
Code O. Sale or exchange of QSB stock with section 1202 exclusion	See page 19
Code P. Gain or loss on disposition of farm recapture property and other items to which section 1252 applies	See page 19
Code Q. Gain or loss on Fannie Mae or Freddie Mac qualified preferred stock	See page 19
Code R. Specially allocated ordinary gain (loss)	See page 19
Code S. Non-portfolio capital gain (loss)	See page 19
Codes T through X. Reserved for future use	
Code ZZ. Other	See page 19
12. Section 179 deduction	See page 19
13. Other deductions	
Code A. Cash contributions (60%)	See page 19
Code B. Cash contributions (30%)	See page 19
Code C. Noncash contributions (50%)	See page 20

Box Number / Item	Where to report or where to find further reporting information. Page numbers refer to these instructions.
Code D. Noncash contributions (30%)	See page 20
Code E. Capital gain property to a 50% organization (30%)	See page 20
Code F. Capital gain property (20%)	See page 20
Code G. Contributions (100%)	See page 20
Code H. Investment interest expense	Form 4952, line 1
Code I. Deductions—royalty income	Schedule E (Form 1040), line 19
Code J. Section 59(e)(2) expenditures	See page 20
Code K. Excess business interest expense	See page 21
Code L. Deductions—portfolio income (other)	Schedule A (Form 1040), line 16
Code M. Amounts paid for medical insurance	Schedule A (Form 1040), line 1; or Schedule 1 (Form 1040), line 17
Code N. Educational assistance benefits	See page 21
Code O. Dependent care benefits	Form 2441, line 12
Code P. Preproductive period expenses	See page 21
Code Q. Reserved for future use	
Code R. Pensions and IRAs	See page 21
Code S. Reforestation expense deduction	See page 21
Codes T through U. Reserved for future use	
Code V. Section 743(b) negative adjustments	See page 21
Code W. Soil and water conservation	See page 21
Code X. Film, television, and theatrical production expenditures	See page 21
Code Y. Expenditures for removal of barriers	See page 22
Code Z. Itemized deductions	See page 22
Code AA. Contributions to a capital construction fund (CCF)	See page 22
Code AB. Penalty on early withdrawal of savings	See page 22
Code AC. Interest expense allocated to debt-financed distributions	See page 22
Code AD. Interest expense on working interest in oil or gas	See page 22
Code AE. Deductions—portfolio income	See page 22
Codes AF through AJ. Reserved for future use	
Code ZZ. Other	See page 22
14. Self-employment earnings (loss)	
	Note. If you have a section 179 deduction or any partner-level deductions, see page 22 before completing Schedule SE (Form 1040).
Code A. Net earnings (loss) from self-employment	Schedule SE (Form 1040)
Code B. Gross farming or fishing income	See page 22
Code C. Gross nonfarm income	See page 22
15. Credits	
Code A. Zero-emission nuclear power production	See page 23
Code B. Production from advanced nuclear power facilities credit	See page 23
Code C. Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See page 23
Code D. Low-income housing credit (other) from post-2007 buildings	See page 23
Code E. Qualified rehabilitation expenditures (rental real estate)	See page 23
Code F. Other rental real estate credits	See page 23
Code G. Other rental credits	See page 23
Code H. Undistributed capital gains credit	Schedule 3 (Form 1040), line 13a
Code I. Biofuel producer credit	See page 23
Code J. Work opportunity credit	See page 23
Code K. Disabled access credit	See page 23
Code L. Empowerment zone employment credit	See page 23
Code M. Credit for increasing research activities	See page 23
Code N. Credit for employer social security and Medicare taxes	See page 23
Code O. Backup withholding	See page 23
Code P. Unused investment credit from the qualifying advanced coal project credit or qualifying gasification project credit allocated from cooperatives	See page 23
Code Q. Unused investment credit from the qualifying advanced energy project credit allocated from cooperatives	See page 23
Code R. Unused investment credit from the advanced manufacturing investment credit allocated from cooperatives	See page 23
Code S. Reserved for future use	

Box Number / Item		Where to report or where to find further reporting information. Page numbers refer to these instructions.
	Code T. Unused investment credit from the energy credit allocated from cooperatives	See page 23
	Code U. Unused investment credit from the rehabilitation credit allocated from cooperatives	See page 24
	Code V. Advanced manufacturing production credit	See page 24
	Codes W and X. Reserved for future use	
	Code Y. Clean hydrogen production credit	See page 24
	Code Z. Orphan drug credit	See page 24
	Code AA. Enhanced oil recovery credit	See page 24
	Code AB. Renewable electricity production credit	See page 24
	Code AC. Biodiesel, renewable diesel, or sustainable aviation fuels credit	See page 24
	Code AD. New markets credit	See page 24
	Code AE. Credit for small employer pension plan startup costs	See page 24
	Code AF. Credit for small employer auto-enrollment	See page 24
	Code AG. Credit for small employer military spouse retirement plan eligibility	See page 24
	Code AH. Credit for employer-provided childcare facilities and services	See page 24
	Code AI. Low sulfur diesel fuel production credit	See page 24
	Code AJ. Qualified railroad track maintenance credit	See page 24
	Code AK. Credit for oil and gas production from marginal wells	See page 24
	Code AL. Distilled spirits credit	See page 24
	Code AM. Energy efficient home credit	See page 24
	Code AN. Alternative motor vehicle credit	See page 24
	Code AO. Alternative fuel vehicle refueling property credit	See page 24
	Code AP. Clean renewable energy bond credit	See page 24
	Code AQ. New clean renewable energy bond credit	See page 24
	Code AR. Qualified energy conservation bond credit	See page 24
	Code AS. Qualified zone academy bond credit	See page 24
	Code AT. Qualified school construction bond credit	See page 24
	Code AU. Build America bond credit	See page 24
	Code AV. Credit for employer differential wage payments	See page 24
	Code AW. Carbon oxide sequestration credit	See page 24
	Code AX. Carbon oxide sequestration credit recapture	See page 24
	Code AY. New clean vehicles credit	See page 24
	Code AZ. Qualified commercial clean vehicle credit	See page 24
	Code BA. Credit for small employer health insurance premiums	See page 24
	Code BB. Employer credit for paid family and medical leave	See page 24
	Code BC. Eligible credits from transferor(s) under section 6418	See page 24
	Codes BD through BG. Reserved for future use	
	Code ZZ. Other	See page 24
17. Alternative minimum tax (AMT) items		
	Code A. Post-1986 depreciation adjustment	See Instructions for Form 6251
	Code B. Adjusted gain or loss	See Instructions for Form 6251
	Code C. Depletion (other than oil & gas)	See Instructions for Form 6251
	Code D. Oil, gas, and geothermal—gross income	See Instructions for Form 6251
	Code E. Oil, gas, and geothermal—deductions	See Instructions for Form 6251
	Code F. Other AMT items	See Instructions for Form 6251
18. Tax-exempt income and nondeductible expenses		
	Code A. Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
	Code B. Other tax-exempt income	See page 25
	Code C. Nondeductible expenses	See page 25
19. Distributions		
	Code A. Cash and marketable securities	See page 25
	Code B. Distribution subject to section 737	See page 25
	Code C. Other property	See page 26
20. Other information		
	Code A. Investment income	Form 4952, line 4a
	Code B. Investment expenses	Form 4952, line 5

Box Number / Item	Where to report or where to find further reporting information. Page numbers refer to these instructions.
Code C. Fuel tax credit information	Form 4136
Code D. Qualified rehabilitation expenditures (other than rental real estate)	See page 26
Code E. Basis of energy property	See page 26
Code F. Recapture of low-income housing credit for section 42(j)(5) partnerships	See page 26
Code G. Recapture of low-income housing credit for other partnerships	See page 26
Code H. Recapture of investment credit	See Form 4255
Code I. Recapture of other credits	See page 27
Code J. Look-back interest—completed long-term contracts	See Form 8697
Code K. Look-back interest—income forecast method	See Form 8866
Code L. Dispositions of property with section 179 deductions	See page 27
Code M. Recapture of section 179 deduction	See page 27
Code N. Business interest expense (information item)	See page 27
Code O. Section 453(l)(3) information	Schedule 2 (Form 1040), line 14
Code P. Section 453A(c) information	Schedule 2 (Form 1040), line 15
Code Q. Section 1260(b) information	Schedule 2 (Form 1040), line 17z
Code R. Interest allocable to production expenditures	See Regulations sections 1.263A-8 through -15
Code S. Capital construction fund (CCF) nonqualified withdrawals	Schedule 2 (Form 1040), line 17z
Code T. Depletion deduction	See 2022 Pub. 535
Code U. Section 743(b) basis adjustment	See page 28
Code V. Unrelated business taxable income	See page 28
Code W. Precontribution gain (loss)	Form 8949 and/or Schedule D (Form 1040); or Form 4797
Code X. Payment obligations including guarantees and deficit obligations (DROs)	See page 28
Code Y. Net investment income	See Instructions for Form 8960
Code Z. Section 199A information	Form 8995 or Form 8995-A
Code AA. Section 704(c) information	See page 29
Code AB. Section 751 gain (loss)	See page 29
Code AC. Section 1(h)(5) gain (loss)	See page 29
Code AD. Deemed section 1250 unrecaptured gain	See page 29
Code AE. Excess taxable income	See Instructions for Form 8990
Code AF. Excess business interest income	See page 30
Code AG. Gross receipts for section 448(c)	See page 30
Code AH. Noncash charitable contributions	See page 30
Code AI. Interest and tax on deferred compensation to partners	See page 30
Code AJ. Excess business loss limitation	See page 30
Code AK. Gain from mark-to-market election	See page 30
Code AL. Section 721(c) partnership	See page 30
Code AM. Section 1061 information	See page 30
Code AN. Farming and fishing business	See page 30
Code AO. PTP information	See page 30
Code AP. Inversion gain	See page 30
Code AQ. Conservation reserve program payments	See page 31
Code AR. IRA disclosure	See page 31
Code AS. Qualifying advanced coal project property and qualifying gasification project property	See page 31
Code AT. Qualifying advanced energy project property	See page 31
Code AU. Advanced manufacturing investment property	See page 31
Code AV. Reserved for future use	
Code AW. Reportable transactions	See page 31
Code AX. Reserved for future use	
Code AY. Foreign partners, Form 8990, Schedule A	See page 31
Codes AZ through BD. Reserved for future use	
Code ZZ. Other	See page 31
21. Foreign taxes paid or accrued	See page 31