

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.

	<i>Code</i>	<i>Report on</i>
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
	<i>Report on</i>	
Passive loss	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)	
<b>2. Net rental real estate income (loss)</b>	See the Partner's Instructions	
<b>3. Other net rental income (loss)</b>		
Net income	Schedule E, line 28, column (g)	
Net loss	See the Partner's Instructions	
<b>4. Guaranteed payments</b>	Schedule E, line 28, column (j)	
<b>5. Interest income</b>	Form 1040, line 8a	
<b>6a. Ordinary dividends</b>	Form 1040, line 9a	
<b>6b. Qualified dividends</b>	Form 1040, line 9b	
<b>7. Royalties</b>	Schedule E, line 3b	
<b>8. Net short-term capital gain (loss)</b>	Schedule D, line 5	
<b>9a. Net long-term capital gain (loss)</b>	Schedule D, line 12	
<b>9b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
<b>9c. Unrecaptured section 1250 gain</b>	See the Partner's Instructions	
<b>10. Net section 1231 gain (loss)</b>	See the Partner's Instructions	
<b>11. Other income (loss)</b>		
<i>Code</i>		
<b>A</b> Other portfolio income (loss)	See the Partner's Instructions	
<b>B</b> Involuntary conversions	See the Partner's Instructions	
<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	Form 1040, line 21 or Form 982	
<b>F</b> Other income (loss)	See the Partner's Instructions	
<b>12. Section 179 deduction</b>	See the Partner's Instructions	
<b>13. Other deductions</b>		
<b>A</b> Cash contributions (50%)	} See the Partner's Instructions	
<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 the Partner's Instructions	
<b>K</b> Deductions—portfolio (2% floor)	Schedule A, line 23	
<b>L</b> Deductions—portfolio (other)	Schedule A, line 28	
<b>M</b> Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29	
<b>N</b> Educational assistance benefits	See the Partner's Instructions	
<b>O</b> Dependent care benefits	Form 2441, line 12	
<b>P</b> Preproductive period expenses	See the Partner's Instructions	
<b>Q</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	
<b>R</b> Pensions and IRAs	See the Partner's Instructions	
<b>S</b> Reforestation expense deduction	See the Partner's Instructions	
<b>T</b> Domestic production activities information	See Form 8903 instructions	
<b>U</b> Qualified production activities income	Form 8903, line 7b	
<b>V</b> Employer's Form W-2 wages	Form 8903, line 17	
<b>W</b> Other deductions	See the Partner's Instructions	
<b>14. Self-employment earnings (loss)</b>		
<b>Note.</b> 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	
<b>B</b> Gross farming or fishing income	See the Partner's Instructions	
<b>C</b> Gross non-farm income	See the Partner's Instructions	
<b>15. Credits</b>		
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Partner's Instructions	
<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 credits		
<b>G</b> Other rental credits		
<b>H</b> Undistributed capital gains credit		Form 1040, line 71; check box a
<b>I</b> Alcohol and cellulosic biofuel fuels credit		See the Partner's Instructions
<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	} See the Partner's Instructions	
<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	
<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 sourced at partner level		
<i>Foreign gross income sourced at partnership level</i>		
<b>D</b> Passive category	} Form 1116, Part I	
<b>E</b> General category		
<b>F</b> Other		
<i>Deductions allocated and apportioned at partner level</i>		
<b>G</b> Interest expense	Form 1116, Part I	
<b>H</b> Other	Form 1116, Part I	
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
<b>I</b> Passive category	} Form 1116, Part I	
<b>J</b> General category		
<b>K</b> Other		
<i>Other information</i>		
<b>L</b> Total foreign taxes paid	Form 1116, Part II	
<b>M</b> Total foreign taxes accrued	Form 1116, Part II	
<b>N</b> Reduction in taxes available for credit	Form 1116, line 12	
<b>O</b> Foreign trading gross receipts	Form 8873	
<b>P</b> Extraterritorial income exclusion	Form 8873	
<b>Q</b> Other foreign transactions	See the Partner's Instructions	
<b>17. Alternative minimum tax (AMT) items</b>		
<b>A</b> Post-1986 depreciation adjustment	} See the Partner's Instructions 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 8b	
<b>B</b> Other tax-exempt income	See the Partner's Instructions	
<b>C</b> Nondeductible expenses	See the Partner's Instructions	
<b>19. Distributions</b>		
<b>A</b> Cash and marketable securities	} See the Partner's Instructions	
<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 the Partner's Instructions	
<b>E</b> Basis of energy property	See the Partner's Instructions	
<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 the Partner's Instructions	
<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 the Partner's Instructions	
<b>M</b> Recapture of section 179 deduction		
<b>N</b> Interest expense for corporate partners		
<b>O</b> Section 453(l)(3) information		
<b>P</b> Section 453A(c) information		
<b>Q</b> Section 1260(b) information		
<b>R</b> Interest allocable to production expenditures		
<b>S</b> CCF nonqualified withdrawals		
<b>T</b> Depletion information—oil and gas		
<b>U</b> Amortization of reforestation costs		
<b>V</b> Unrelated business taxable income		
<b>W</b> Precontribution gain (loss)		
<b>X</b> Section 108(l) information		
<b>Y</b> Other information		