

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
Passive income	See the Partner's Instructions
Nonpassive loss	Schedule E, line 28, column (h)
Nonpassive income	See the Partner's Instructions

2. Net rental real estate income (loss) See the Partner's Instructions

3. Other net rental income (loss) See the Partner's Instructions

Net income Schedule E, line 28, column (h)

Net loss See the Partner's Instructions

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 equivalents See the Partner's Instructions

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 12

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) See the Partner's Instructions

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 Schedule 1 (Form 1040), line 21 or Form 982

F Section 951A income

G Section 965(a) inclusion

H Subpart F income other than sections 951A and 965 inclusion

I Other income (loss)

12. Section 179 deduction See the Partner's Instructions

13. Other deductions See the Partner's Instructions

A Cash contributions (60%)

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 19

J Section 59(e)(2) expenditures See the Partner's Instructions

K Excess business interest expense See the Partner's Instructions

L Deductions—portfolio (other) Schedule A, line 16

M Amounts paid for medical insurance Schedule A, line 1 or Schedule 1 (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 through **V** Reserved for future use

W Other deductions See the Partner's Instructions

X Section 965(c) deduction 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

B Low-income housing credit (other) from pre-2008 buildings

C Low-income housing credit (section 42(j)(5)) from post-2007 buildings

D Low-income housing credit (other) from post-2007 buildings

E Qualified rehabilitation expenditures (rental real estate)

F Other rental real estate credits

G Other rental credits

H Undistributed capital gains credit Schedule 5 (Form 1040), line 74, box a

I Biofuel producer credit See the Partner's Instructions

Code *Report on*

J Work opportunity credit

K Disabled access credit

L Empowerment zone employment credit

M Credit for increasing research activities

N Credit for employer social security and Medicare taxes

O Backup withholding

P Other credits

16. Foreign transactions

A Name of country or U.S. possession

B Gross income from all sources

C Gross income sourced at partner level

Foreign gross income sourced at partnership level

D Section 951A category

E Foreign branch category

F Passive category

G General category

H Other

Deductions allocated and apportioned at partner level

I Interest expense Form 1116, Part I

J Other Form 1116, Part I

Deductions allocated and apportioned at partnership level to foreign source income

K Section 951A category

L Foreign branch category

M Passive category

N General category

O Other

Other information

P Total foreign taxes paid Form 1116, Part II

Q Total foreign taxes accrued Form 1116, Part II

R Reduction in taxes available for credit Form 1116, line 12

S Foreign trading gross receipts Form 8873

T Extraterritorial income exclusion Form 8873

U Section 951A(c)(1)(A) tested income

V Tested foreign income tax

W Section 965 information

X Other foreign transactions

17. Alternative minimum tax (AMT) items

A Post-1986 depreciation adjustment

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

A Tax-exempt interest income Form 1040, line 2a

B Other tax-exempt income See the Partner's Instructions

C Nondeductible expenses See the Partner's Instructions

19. Distributions

A Cash and marketable securities

B Distribution subject to section 737

C Other property

20. Other information

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

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

M Recapture of section 179 deduction

N Interest expense for corporate partners

O through **Y**

Z Section 199A income

AA Section 199A W-2 wages

AB Section 199A unadjusted basis

AC Section 199A REIT dividends

AD Section 199A PTP income

AE Excess taxable income

AF Excess business interest income

AG Gross receipts for section 59A(e)

AH Other information