

**This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040 or 1040-SR. 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>Report on</i>	<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.		<b>H</b> Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a	
Passive loss	See the Partner's Instructions	<b>I</b> Biofuel producer credit	See the Partner's Instructions	
Passive income	Schedule E, line 28, column (h)	<b>J</b> Work opportunity credit	See the Partner's Instructions	
Nonpassive loss	See the Partner's Instructions	<b>K</b> Disabled access credit		
Nonpassive income	Schedule E, line 28, column (k)	<b>L</b> Empowerment zone employment credit		
<b>2. Net rental real estate income (loss)</b>	See the Partner's Instructions	<b>M</b> Credit for increasing research activities		
<b>3. Other net rental income (loss)</b>		<b>N</b> Credit for employer social security and Medicare taxes		
Net income	Schedule E, line 28, column (h)	<b>O</b> Backup withholding		
Net loss	See the Partner's Instructions	<b>P</b> Other credits		
<b>4a. Guaranteed payment Services</b>	See the Partner's Instructions	<b>16. Foreign transactions</b>		
<b>4b. Guaranteed payment Capital</b>	See the Partner's Instructions	<b>A</b> Name of country or U.S. possession	Form 1116, Part I	
<b>4c. Guaranteed payment Total</b>	See the Partner's Instructions	<b>B</b> Gross income from all sources		
<b>5. Interest income</b>	Form 1040 or 1040-SR, line 2b	<b>C</b> Gross income sourced at partner level		
<b>6a. Ordinary dividends</b>	Form 1040 or 1040-SR, line 3b	<i>Foreign gross income sourced at partnership level</i>		
<b>6b. Qualified dividends</b>	Form 1040 or 1040-SR, line 3a	<b>D</b> Reserved for future use	Form 1116, Part I	
<b>6c. Dividend equivalents</b>	See the Partner's Instructions	<b>E</b> Foreign branch category		
<b>7. Royalties</b>	Schedule E, line 4	<b>F</b> Passive category		
<b>8. Net short-term capital gain (loss)</b>	Schedule D, line 5	<b>G</b> General category		
<b>9a. Net long-term capital gain (loss)</b>	Schedule D, line 12	<b>H</b> Other		
<b>9b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<i>Deductions allocated and apportioned at partner level</i>		
<b>9c. Unrecaptured section 1250 gain</b>	See the Partner's Instructions	<b>I</b> Interest expense	Form 1116, Part I	
<b>10. Net section 1231 gain (loss)</b>	See the Partner's Instructions	<b>J</b> Other	Form 1116, Part I	
<b>11. Other income (loss)</b>		<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
<i>Code</i>		<b>K</b> Reserved for future use	Form 1116, Part I	
<b>A</b> Other portfolio income (loss)	See the Partner's Instructions	<b>L</b> Foreign branch category		
<b>B</b> Involuntary conversions	See the Partner's Instructions	<b>M</b> Passive category		
<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1	<b>N</b> General category		
<b>D</b> Mining exploration costs recapture	See Pub. 535	<b>O</b> Other		
<b>E</b> Cancellation of debt	See the Partner's Instructions	<i>Other information</i>		
<b>F</b> Section 743(b) positive adjustments			<b>P</b> Total foreign taxes paid	Form 1116, Part II
<b>G</b> Section 965(a) inclusion			<b>Q</b> Total foreign taxes accrued	Form 1116, Part II
<b>H</b> Income under subpart F (other than inclusions under sections 951A and 965)			<b>R</b> Reduction in taxes available for credit	Form 1116, line 12
<b>I</b> Other income (loss)		<b>S</b> Foreign trading gross receipts	Form 8873	
<b>12. Section 179 deduction</b>	See the Partner's Instructions	<b>T</b> Extraterritorial income exclusion	Form 8873	
<b>13. Other deductions</b>		<b>U</b> through <b>V</b>	Reserved for future use	
<b>A</b> Cash contributions (60%)	See the Partner's Instructions	<b>W</b> Section 965 information	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> Excess business interest expense	See the Partner's Instructions			
<b>L</b> Deductions—portfolio (other)	Schedule A, line 16			
<b>M</b> Amounts paid for medical insurance	Schedule A, line 1, or Schedule 1 (Form 1040 or 1040-SR), line 16			
<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> through <b>U</b>	Reserved for future use			
<b>V</b> Section 743(b) negative adjustments	See the Partner's Instructions	<b>17. Alternative minimum tax (AMT) items</b>		
<b>W</b> Other deductions			<b>A</b> Post-1986 depreciation adjustment	See the Partner's Instructions and the Instructions for Form 6251
<b>X</b> Section 965(c) deduction			<b>B</b> Adjusted gain or loss	
<b>14. Self-employment earnings (loss)</b>		<b>C</b> Depletion (other than oil & gas)		
<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>D</b> Oil, gas, & geothermal—gross income		
<b>A</b> Net earnings (loss) from self-employment	Schedule SE, Section A or B	<b>E</b> Oil, gas, & geothermal—deductions		
<b>B</b> Gross farming or fishing income	See the Partner's Instructions	<b>F</b> Other AMT items		
<b>C</b> Gross non-farm income	See the Partner's Instructions	<b>18. Tax-exempt income and nondeductible expenses</b>		
<b>15. Credits</b>		<b>A</b> Tax-exempt interest income	Form 1040 or 1040-SR, line 2a	
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Partner's Instructions	<b>B</b> Other tax-exempt income	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>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		
		<b>F</b> through <b>G</b>		
		<b>H</b> Recapture of investment credit		
		<b>I</b> Recapture of other credits		
		<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> through <b>Y</b>		
		<b>Z</b> Section 199A information		
		<b>AA</b> Section 704(c) information		
		<b>AB</b> Section 751 gain (loss)		
		<b>AC</b> Section 1(h)(5) gain (loss)		
		<b>AD</b> Deemed section 1250 unrecaptured gain		
		<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		