

2013 Partner's Share of Income, Deductions, Credits, etc.

K-1 (565)

For calendar year 2013 or fiscal year beginning and ending

Partner's name Partner's identifying number

Address

City State ZIP Code

Partnership's FEIN California Secretary of State file number

Partnership's name

Address

City State ZIP Code

- A Is this partner a: (1) general partner; or (2) limited partner?
B What type of entity is this partner? (1) Individual, (2) S Corporation, (3) Estate/Trust, (4) C Corporation, (5) General Partnership, (6) Limited Partnership, (7) LLP, (8) LLC, (9) IRA/Keogh/SEP, (10) Exempt Organization, (11) Disregarded Entity

C Is this partner a foreign partner? Yes No

D Enter partner's percentage (without regard to special allocations) of: (i) Before decrease or termination, (ii) End of year. Profit sharing, Loss sharing, Ownership of capital.

E Partner's share of liabilities: Nonrecourse, Qualified nonrecourse financing, Other.

F Reportable transaction or tax shelter registration number(s)

G (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2). (2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1)

H Check here if this is: (1) A final Schedule K-1 (565) (2) An amended Schedule K-1 (565)

I Is this partner a resident of California? Yes No

**J** Analysis of partner's capital account: Check the box  (1)  Tax Basis  (2)  GAAP  (3)  Section 704(b) Book  (4)  Other (explain)

(a)	(b)	(c)	(d)	(e)
Capital account at beginning of year	Capital contributed during year	Partner's share of line 3, line 4, and line 7, Form 565, Schedule M-2	Withdrawals and distributions	Capital account at end of year, combine column (a) through column (d)
●	●	●	● ( )	●

**Caution:** Refer to Partner's Instructions for Schedule K-1 (565) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities . . . . .			●	▶
	<b>2</b> Net income (loss) from rental real estate activities.			●	▶
	<b>3</b> Net income (loss) from other rental activities. . . . .			⊙	⊙
	<b>4</b> Guaranteed payments to partners. . . . .			●	▶
	<b>5</b> Interest income. . . . .			●	▶
	<b>6</b> Dividends . . . . .			●	▶
	<b>7</b> Royalties. . . . .			●	▶
	<b>8</b> Net short-term capital gain (loss) . . . . .			●	▶
	<b>9</b> Net long-term capital gain (loss) . . . . .			●	▶
	<b>10 a</b> Total gain under IRC Section 1231 (other than due to casualty or theft) . . . . .			●	▶
	<b>b</b> Total loss under IRC Section 1231 (other than due to casualty or theft) . . . . .			●	▶
	<b>11 a</b> Other portfolio income (loss). Attach schedule. . . . .			●	▶
	<b>b</b> Total other income. Attach schedule. . . . .			●	▶
	<b>c</b> Total other loss. Attach schedule . . . . .			●	▶
<b>Deductions</b>	<b>12</b> Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2 and 17268) . . . . .				
	<b>13 a</b> Charitable contributions. . . . .				
	<b>b</b> Investment interest expense . . . . .				
	<b>c 1</b> Total expenditures to which an IRC Section 59(e) election may apply				
	<b>2</b> Type of expenditures _____				
	<b>d</b> Deductions related to portfolio income . . . . .				
	<b>e</b> Other deductions. Attach schedule. . . . .				

<b>(a)</b> Distributive share items		<b>(b)</b> Amounts from federal Schedule K-1 (1065)	<b>(c)</b> California adjustments	<b>(d)</b> Total amounts using California law. Combine col. (b) and col. (c)	<b>(e)</b> California source amounts and credits
<b>Credits</b>	<b>15 a</b> Total withholding (equals amount on Form 592-B if calendar year partnership) . . . .			●	▶
	<b>b</b> Low-income housing credit . . . . .				
	<b>c</b> Credits other than line 15b related to rental real estate activities . . . . .				
	<b>d</b> Credits related to other rental activities . . . . .				
	<b>e</b> Nonconsenting nonresident members' tax allocated to partner . . . . .				
	<b>f</b> Other credits – Attach required schedules or statements. . . . .				
	<b>g</b> New jobs credit				
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17 a</b> Depreciation adjustment on property placed in service after 1986 . . . . .			⊙	⊙
	<b>b</b> Adjusted gain or loss . . . . .				
	<b>c</b> Depletion (other than oil & gas) . . . . .				
	<b>d</b> Gross income from oil, gas, and geothermal properties . . . . .				
	<b>e</b> Deductions allocable to oil, gas, and geothermal properties . . . . .				
	<b>f</b> Other alternative minimum tax items . . . . .				
<b>Tax-Exempt Income and Nondeductible Expenses</b>	<b>18 a</b> Tax-exempt interest income . . . . .				
	<b>b</b> Other tax-exempt income . . . . .				
	<b>c</b> Nondeductible expenses . . . . .				
<b>Distributions</b>	<b>19 a</b> Distributions of money (cash and marketable securities) . . . . .			⊙	
	<b>b</b> Distributions of property other than money . . . . .			⊙	
<b>Other Information</b>	<b>20 a</b> Investment income . . . . .				
	<b>b</b> Investment expenses . . . . .				
	<b>c</b> Other information. See instructions . . . . .				

**Other Partner Information**

**Table 1** — Partner's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the partners):

Interest	\$	<input type="text"/>	Sec. 1231 Gains/Losses	\$	<input type="text"/>	Capital Gains/Losses	\$	<input type="text"/>
Dividends	\$	<input type="text"/>	Royalties	\$	<input type="text"/>	Other	\$	<input type="text"/>

FOR USE BY PARTNERS ONLY – See instructions.

**Table 2** — Partner's share of distributive items.

- A. Partner's share of the partnership's business income. See instructions. \$
- B. Partner's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses	\$	<input type="text"/>	Rents/Royalties	\$	<input type="text"/>
Sec. 1231 Gains/Losses	\$	<input type="text"/>	Other	\$	<input type="text"/>

- C. Partner's distributive share of the partnership's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>

**Table 3** — Partner's share of cost of goods sold, deductions, and rental income.

Enter only amounts used to determine income (loss) derived from and attributable to California sources. All amounts entered on this table are first multiplied by the appropriate percentage in Item D (ii) end of year partner's profit and loss sharing percentage on Side 1. See the partnership Schedule K-1 instructions for information on how to obtain the amounts below.

1. Schedule K, Line 1, column (d), Ordinary income (loss) from trade or business activities:
  - a. Enter as a positive amount the cost of goods sold used to determine the amount on Schedule K, Line 1, column (d), plus the total amounts on line 1a of Table 3 from all Schedule K-1s (565) this partnership received .....
  - b. Enter as a positive amount the total deductions used to determine the amount on Schedule K, Line 1, column (d), plus the total amounts on line 1b of Table 3 from all Schedule K-1s (565) this partnership received .....
2. Enter the total gross rents from line 18a of federal Form 8825 as adjusted for California law differences, plus the total amounts on line 2 of Table 3 from all Schedule K-1s (565) this partnership received .....
3. Enter the gross income (loss) from other rental activities from Schedule K, Line 3a, column (d), plus the total amounts on line 3 of Table 3 from all Schedule K-1s (565) this partnership received .....