

Schedule K-1
(Form 8865)

Department of the Treasury
Internal Revenue Service

2013

For calendar year 2013, or tax
year beginning _____, 2013
ending _____, 20____

☐ Final K-1

☐ Amended K-1

OMB No. 1545-1668

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

► See back of form and separate instructions.

Part I Information About the Partnership

A1 Partnership's employer identification number

A2 Reference ID number (see instr.)

B Partnership's name, address, city, state, and ZIP code

Part II Information About the Partner

C Partner's identifying number

D Partner's name, address, city, state, and ZIP code

E Partner's share of profit, loss, capital, and deductions:
(see Partner's Instr. (Form 1065))

Beginning

Ending

Profit	%		%
Loss	%		%
Capital	%		%
Deductions	%		%

F Partner's capital account analysis:

Beginning capital account \$ _____
Capital contributed during the year . . . \$ _____
Current year increase (decrease) . . . \$ _____
Withdrawals & distributions \$ (_____)
Ending capital account \$ _____

☐ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Guaranteed payments		
5	Interest income	16	Foreign transactions
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	17	Alternative minimum tax (AMT) items
10	Net section 1231 gain (loss)		
11	Other income (loss)		
		18	Tax-exempt income and nondeductible expenses
12	Section 179 deduction	19	Distributions
13	Other deductions		
		20	Other information
14	Self-employment earnings (loss)		

* See attached statement for additional information.

For IRS Use Only

This list identifies the codes used on Schedule K-1 for partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the Partner's Instructions for Schedule K-1 (Form 1065) 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	<i>Report on</i> See Partner's Instr. (Form 1065)
Passive income	Schedule E, line 28, column (g)
Nonpassive loss	Schedule E, line 28, column (h)
Nonpassive income	Schedule E, line 28, column (j)

- 2. Net rental real estate income (loss)** See Partner's Instr. (Form 1065)

- 3. Other net rental income (loss)**
Net income Schedule E, line 28, column (g)
Net loss See Partner's Instr. (Form 1065)

- 4. Guaranteed payments** Schedule E, line 28, column (j)

- 5. Interest income** Form 1040, line 8a

- 6a. Ordinary dividends** Form 1040, line 9a

- 6b. Qualified dividends** Form 1040, line 9b

- 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 Partner's Instr. (Form 1065)

- 10. Net section 1231 gain (loss)** See Partner's Instr. (Form 1065)

- 11. Other income (loss)**

<i>Code</i>	
A Other portfolio income (loss)	See Partner's Instr. (Form 1065)
B Involuntary conversions	See Partner's Instr. (Form 1065)
C Sec. 1256 contracts & straddles	Form 6781, line 1
D Mining exploration costs recapture	See Pub. 535
E Cancellation of debt	Form 1040, line 21 or Form 982
F Other income (loss)	See Partner's Instr. (Form 1065)

- 12. Section 179 deduction** See Partner's Instr. (Form 1065)

- 13. Other deductions**

A Cash contributions (50%)	See Partner's Instr. (Form 1065)
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%)	See Partner's Instr. (Form 1065)
G Contributions (100%)	
H Investment interest expense	
I Deductions—royalty income	
J Section 59(e)(2) expenditures	
K Deductions—portfolio (2% floor)	Schedule A, line 23
L Deductions—portfolio (other)	Schedule A, line 28
M Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29
N Educational assistance benefits	See Partner's Instr. (Form 1065)
O Dependent care benefits	Form 2441, line 12
P Preproductive period expenses	See Partner's Instr. (Form 1065)
Q Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
R Pensions and IRAs	See Partner's Instr. (Form 1065)
S Reforestation expense deduction	See Partner's Instr. (Form 1065)
T Domestic production activities information	See Form 8903 instructions
U Qualified production activities income	Form 8903, line 7b
V Employer's Form W-2 wages	Form 8903, line 17
W Other deductions	See Partner's Instr. (Form 1065)

- 14. Self-employment earnings (loss)**

Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instr. (Form 1065) before completing Schedule SE.

A Net earnings (loss) from self-employment	Schedule SE, Section A or B
B Gross farming or fishing income	See Partner's Instr. (Form 1065)
C Gross non-farm income	See Partner's Instr. (Form 1065)

- 15. Credits**

A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See Partner's Instr. (Form 1065)
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 credit	See Partner's Instr. (Form 1065)
G Other rental credits	
H Undistributed capital gains credit	
I Biofuel producer credit	
	Form 1040, line 71; box a
	See Partner's Instr. (Form 1065)

<i>Code</i>		<i>Report on</i>
J Work opportunity credit	See Partner's Instr. (Form 1065)	
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	Form 1116, Part I
B Gross income from all sources	
C Gross income sourced at partner level	

Foreign gross income sourced at partnership level

D Passive category	Form 1116, Part I
E General category	
F Other	

Deductions allocated and apportioned at partner level

G Interest expense	Form 1116, Part I
H Other	Form 1116, Part I

Deductions allocated and apportioned at partnership level to foreign source income

I Passive category	Form 1116, Part I
J General category	
K Other	

Other information

L Total foreign taxes paid	Form 1116, Part II
M Total foreign taxes accrued	Form 1116, Part II
N Reduction in taxes available for credit	Form 1116, line 12
O Foreign trading gross receipts	Form 8873
P Extraterritorial income exclusion	Form 8873
Q Other foreign transactions	See Partner's Instr. (Form 1065)

- 17. Alternative minimum tax (AMT) items**

A Post-1986 depreciation adjustment	See Partner's Instr. (Form 1065) and the Instructions for Form 6251
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 8b
B Other tax-exempt income	See Partner's Instr. (Form 1065)
C Nondeductible expenses	See Partner's Instr. (Form 1065)

- 19. Distributions**

A Cash and marketable securities	See Partner's Instr. (Form 1065)
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 Partner's Instr. (Form 1065)
E Basis of energy property	See Partner's Instr. (Form 1065)
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 Partner's Instr. (Form 1065)
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	See Partner's Instr. (Form 1065)
M Recapture of section 179 deduction	
N Interest expense for corporate partners	
O Section 453(l)(3) information	
P Section 453A(c) information	
Q Section 1260(b) information	
R Interest allocable to production expenditures	
S CCF nonqualified withdrawals	
T Depletion Information—oil and gas	
U Amortization of reforestation costs	
V Unrelated business taxable income	
W Precontribution gain (loss)	
X Section 108(i) information	
Y Net investment income	
Z Other information	