

**Schedule K-1
(Form 8865)**

Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax
year beginning _____, 2018
ending _____, 20____

Final K-1

Amended K-1

OMB No. 1545-1668

Partner's Share of Income, Deductions, Credits, etc. ▶ See back of form.

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) _____

For IRS Use Only

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		
6c	Dividend equivalents		
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.

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.

	<i>Code</i>	<i>Report on</i>
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
	<i>Report on</i>	
Passive loss	See Partner's Instr. (Form 1065)	
Passive income	Schedule E, line 28, column (h)	
Nonpassive loss	See Partner's Instr. (Form 1065)	
Nonpassive income	Schedule E, line 28, column (k)	
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 (h)	
Net loss	See Partner's Instr. (Form 1065)	
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 Instr. (Form 1065)	
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	Schedule 1 (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 (60%)	} 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%)		
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 Partner's Instr. (Form 1065)	
K Excess business interest expense	See Partner's Instr. (Form 1065)	
L Deductions—portfolio (other)	Schedule A (Form 1040), line 16	
M Amounts paid for medical insurance	Schedule A (Form 1040), line 1, or Schedule 1 (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 Reserved for future use		
U Reserved for future use		
V Reserved for future use		
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		
G Other rental credits		
H Undistributed capital gains credit		Schedule 5 (Form 1040), line 74a
I Biofuel producer credit		} See Partner's Instr. (Form 1065)
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	} Form 1116, Part I	
B Gross income from all sources		
C Gross income sourced at partner level		
<i>Foreign gross income sourced at partnership level</i>		
D Section 951A category	} Form 1116, Part I	
E Foreign branch category		
F Passive category		
G General category		
H Other		
<i>Deductions allocated and apportioned at partner level</i>		
I Interest expense		Form 1116, Part I
J Other		Form 1116, Part I
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
K Section 951A category	} Form 1116, Part I	
L Foreign branch category		
M Passive category		
N General category		
O Other		
<i>Other information</i>		
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 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 2a
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 Code 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		