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). You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows:

	Enter on
Passive loss	See the Partner's Instructions
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 the Partner's Instructions
3. Other net rental income (loss)	
Net income	Schedule E, line 28, column (g)
Net loss	See the Partner's Instructions
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, column (f)
9a. Net long-term capital gain (loss)	Schedule D, line 12, column (f)
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)	
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	Form 1040, line 21 or Form 982
F Other income (loss)	See the Partner's Instructions
12. Section 179 deduction	See the Partner's Instructions
13. Other deductions	
A Cash contributions (50%)	See the Partner's Instructions
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 Cash contributions (100%)	
H Investment interest expense	Form 4952, line 1
I Deductions—royalty income	Schedule E, line 18
J Section 59(e)(2) expenditures	See Partner's Instructions
K Deductions—portfolio (2% floor)	Schedule A, line 22
L Deductions—portfolio (other)	Schedule A, line 27
M Amounts paid for medical insurance	Schedule A, line 1 or 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 Domestic production activities information	See Form 8903 instructions
U Qualified production activities income	Form 8903, line 7
V Employer's W-2 wages	Form 8903, line 13
W Other deductions	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 & credit recapture	
A Low-income housing credit (section 42(j)(5))	Form 8586, line 4
B Low-income housing credit (other)	Form 8586, line 4
C Qualified rehabilitation expenditures (rental real estate)	Form 3468, line 1
D Qualified rehabilitation expenditures (other than rental real estate)	Form 3468, line 1
E Basis of energy property	See the Partner's Instructions
F Other rental real estate credits	See the Partner's Instructions
G Other rental credits	See the Partner's Instructions
H Undistributed capital gains credit	Form 1040, line 70; check box a
I Credit for alcohol used as fuel	See the Partner's Instructions

Code	*Enter on*
J Work opportunity credit	Form 5884, line 3
K Welfare-to-work credit	Form 8861, line 3
L Disabled access credit	Form 8826, line 7
M Empowerment zone and renewal community employment credit	Form 8844, line 3
N Credit for increasing research activities	Form 6765, line 42
O New markets credit	Form 8874, line 2
P Credit for employer social security and Medicare taxes	Form 8846, line 5
Q Backup withholding	Form 1040, line 64
R Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
S Recapture of low-income housing credit (other)	Form 8611, line 8
T Recapture of investment credit	See Form 4255
U Other credits	See the Partner's Instructions
V Recapture of other credits	See the Partner's Instructions
16. Foreign transactions	
A Name of country or U.S. possession	Form 1116, Part I
B Gross income from all sources	Form 1116, Part I
C Gross income sourced at partner level	Form 1116, Part I
Foreign gross income sourced at partnership level	
D Passive	Form 1116, Part I
E Listed categories	Form 1116, Part I
F General limitation	Form 1116, Part I
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	Form 1116, Part I
J Listed categories	Form 1116, Part I
K General limitation	Form 1116, Part I
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 the Partner's Instructions
17. Alternative minimum tax (AMT) items	
A Post-1986 depreciation adjustment	See the Partner's Instructions 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 the Partner's Instructions
C Nondeductible expenses	See the Partner's Instructions
19. Distributions	
A Cash and marketable securities	See the Partner's Instructions
B Other property	See the Partner's Instructions
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 Look-back interest—completed long-term contracts	Form 8697
E Look-back interest—income forecast method	Form 8866
F Dispositions of property with section 179 deductions	See the Partner's Instructions
G Recapture of section 179 deduction	
H Special basis adjustments	
I Section 453(l)(3) information	
J Section 453A(c) information	
K Section 1260(b) information	
L Interest allocable to production expenditures	
M CCF nonqualified withdrawals	
N Information needed to figure depletion—oil and gas	
O Amortization of reforestation costs	
P Unrelated business taxable income	
Q Other information	