

IRM PROCEDURAL UPDATE

DATE: 01/04/2024

NUMBER: wi-03-0124-0042

SUBJECT: 2024 Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.15

CHANGE(s):

IRM 3.12.15.2.16(3) 1 - Updated Field name to 01RPC.

(3) When a return is identified with a "Elective Payment Election", and Code and Edit (C&E) has not done so, do the following:

1. Enter "J" in Field 01RPC.
2. Place a flag at the top of the return and attach the "IRA22EPE/TRE Reminder" sheet under the entity portion of the return.

Note: P&A will provide the pre-printed reminders for ERS to use.

3. Suspend with Action Code "450".
4. Sign the DLN out of the block using Form 1332, Block and Selection Record.
5. Give the return to the lead. The lead will place the return in the designated area for LB&I review.

IRM 3.12.15.4.7(4) - Updated Final return location to Line G of the Form 1065.

(4) Computer Condition Codes (CCCs) are assigned by tax examiners or are computer generated. Presence of one of the following Computer Condition Codes initiates action as explained below. Listed below are the valid Computer Condition Codes for Form 1065.

CCC	Description
A	Date Business Started is blank.
B	Schedule M-3 is attached or Line J is checked "Yes".
D	Partnership gave Reasonable Cause for Failure to Pay Penalty Note: C & E has been instructed not to edit this Computer Condition Code unless instructed by Compliance on a Secured or Prepared return, or from Form 13133, Expedite Processing Cycle.
F	<ul style="list-style-type: none">• Final return (Line G on Form 1065 is checked)• Nominee return.• Accepted Section 761(a) election.

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	<ul style="list-style-type: none"> • Deceased • Dissolved • Liquidation • Out-of-Business • IRC 501(c)(3) • IRC 708(b)(1)(B) • Filed in accordance with Rev. Proc. 2003-84
G	<p>Amended, corrected or superseding return.</p> <p>Note: CCC "G" is invalid if any other CCC is present except "S" "T" "W" and/or "3" and must have a Received Date.</p>
I	Tax Period is 198106 or later and Form 6781, Gains and Losses from Section 1256 Contracts and Straddles, is attached.
J	<p>Input J in Field 01CCC when any of the following are present:</p> <ul style="list-style-type: none"> • "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements, or • IRC 965 Transition Tax Statement (or similar statement) attached to the return, or • A significant entry is present on Schedule K, lines 11 and/or 13d, with the notation "Section 965" (or similar language). <p>Note: A significant entry is defined as any amount other than zero.</p> <ul style="list-style-type: none"> • See IRM 3.12.15.2.15.5, Section 965 Returns.
L	Taxpayer writes "Section 6114 Election" on the return or Form 8833, Treaty-Based Return Position Disclosure Under IRC 6114 or IRC 7701(b) , is attached.
M	<p>Form 8949 (Sales and Other Dispositions of Capital Assets), Opportunity Zone</p> <ol style="list-style-type: none"> 1. CCC "M" is valid for Tax Periods 201712 and later. A Field Error will display if Tax Period is before 201712 and CCC "M" is present. Verify the Tax Period and make corrections as needed. 2. Enter "M" in Field 01CCC when, <ul style="list-style-type: none"> ○ Tax Period is 201712 and later, and ○ Form 8949, Sales and Other Dispositions of Capital Assets, contains a code "Z" and/or code "Y" in column (f). <p>Note: Tax Cuts and Jobs Act of 2017, P.L. 115-97 (H.R. 1), Section 13823, Opportunity Zones. Taxpayers who elect to defer gain on the sale of an asset by investing in an Opportunity Zone Fund will show they are deferring the gain by entering code "Z" and/or code "Y" in column (f).</p>

O	Manual Refund/Settlement Freeze
Q - Reserved for future use.	Form 8913, Credit for Filing Telephone Excise Tax Paid - This field is no longer used, but is still in ERS programming. Note: This credit was used for tax periods 200612 to 200711.
R	<ul style="list-style-type: none"> • There is an indication such as "DO NOT ASSESS FAILURE TO FILE PENALTY" on a secured return annotated with "599" • "IRC 6032" or "Common Trust" is notated by the partnership • Partnership's electronic return was rejected and the postmark on the mailed is within 10 calendar days of rejection notification. • The return is not received by the original return due date # [REDACTED] # and there is no indication of any income, deductions, credits or partnership states it's inactive. • Form 13133, Expedite Processing Cycle, is attached and Examination shows application of the Condition Code <p>Note: If Rev. Proc. 84-35 (10 or fewer partners) is notated on the return or on an attachment to the return, treat as a reason given by the partnership for delay in filing the return, Letter 1382C should be issued.</p> <p>Reminder: All returns with an "R" Code must have an IRS Received Date. If not present, enter the IRS Received Date.</p>
S	Form 8883, Asset Allocation Statement Under Section 338, is attached.
T	Form 8886, Reportable Transaction Disclosure Statement, is attached. Form 8886 is valid for Tax Periods 201301 and later. Note: Form 8886 replaces Form 8271, Investor Reporting of Tax Shelter Registration Number. Form 8271 was valid for Tax Periods 200711 and before.
W	Record cleared by Statute Control Unit.
X	<ul style="list-style-type: none"> • Prevents the refund of prepaid credits or credit offset on publicly traded partnerships. • Prevents the refund if Form 8697 or Form 8866 is attached and a dollar amount (interest due) is written by the Taxpayer in the bottom margin of Form 1065. • Prevents the refund of repayment of the Qualified Therapeutic Credit (QTDP). If Form 4255 is attached, See IRM 3.12.15.1.
Y	Return was filed for a Short Period due to a change in accounting period.
1	Form 8824, Like-Kind Exchanges, is attached.
2	Form 8938, Statement of Specified Foreign Financial Assets, is attached.

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3	Correspondence Received Date - reply is missing, incomplete or notice was undeliverable.
4	IRC 6020(b)
5	<p>Common Trusts, IRC 6032</p> <ul style="list-style-type: none"> Box A, Principal Business Activity is notated with COMMON TRUST FUND, COMMON TRUST or NAICS Code 525920 IRC 6032 Common Trust Fund or similar notations marked within margins of Form 1065. <p>Note: CCC "5" is valid with CCC "A", "B", "F", "R", "W", "4", "6" and/or "9" only.</p>
6	<p>Suppresses the Failure to File on Correct Media Penalty when a Form 1065 is filed with 100 partners or more and any of the following conditions are present:</p> <ul style="list-style-type: none"> Inactive return IRC 501d religious organization Nominee Return Substitute for Return (SFR) Re-entry/re-input returns that have previously been e-filed. <p>Note: CCC "6" is valid with CCC A, B, "F", "R", "W," "4", "5", "8" and/or "9" only.</p> <p>Note: CCC "6" is not necessary on MEF/e-filed returns.</p>
7	Reasonable Cause for failure to file a delinquent return was considered and denied.
8	<p>IRC 761(a)</p> <p>Note: CCC "8" is valid with CCC "A", "B", "F", "R", "W", "4", "6" and/or "9" only.</p>
9	<p>Foreign Partnership (OSPC only)</p> <p>Note: Address on the return is foreign.</p>

Final Return Designation

DRAFT

Form 1065 Department of the Treasury Internal Revenue Service	U.S. Return of Partnership Income For calendar year 2023, or tax year beginning _____, 2023, ending _____, 20____. 2023 Go to www.irs.gov/Form1065 for instructions and the latest information.	OMB No. 1545-0123 2023
A Principal business activity B Principal product or service C Business code number	Name of partnership Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code	D Employer identification number E Date business started F Total assets (see instructions) \$
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____ J Check if Schedules C and M-3 are attached <input type="checkbox"/> K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.		
Income 1a Gross receipts or sales 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) 5 Net farm profit (loss) (attach Schedule F (Form 1040)) 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) 7 Other income (loss) (attach statement)	b Less returns and allowances 1c Balance 2 3 4 5 6 7	1c 2 3 4 5 6 7

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Form 1065 Department of the Treasury Internal Revenue Service	U.S. Return of Partnership Income For calendar year 2023, or tax year beginning 08-01 , 2023, ending 12-31 , 20 23 . 2023 Go to www.irs.gov/Form1065 for instructions and the latest information.	OMB No. 1545-0123 2023
A Principal business activity Farming B Principal product or service Pigs C Business code number 112210	Name of partnership Copperhead Farms Number, street, and room or suite no. If a P.O. box, see instructions. 517 South Gila PKY City or town, state or province, country, and ZIP or foreign postal code Houston, TX 77013	D Employer identification number 00-3125478 E Date business started 09-01-86 F Total assets (see instructions) \$ 9,910
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____ J Check if Schedules C and M-3 are attached <input type="checkbox"/> K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.		
Income 1a Gross receipts or sales 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) 5 Net farm profit (loss) (attach Schedule F (Form 1040)) 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) 7 Other income (loss) (attach statement) 8 Total income (loss). Combine lines 3 through 7 9 Salaries and wages (other than to partners) (less employment credits) 10 Guaranteed payments to partners	b Less returns and allowances 1c Balance 2 3 4 5 6 7 8 9 10	1c 2 3 4 5 6 7 8 9 10

IRM 3.12.15.8.1(2) - Updated address change location to Box "4" of the Form 1065.

(2) Section 05 will be present if any the following conditions exist:

- Has an address change.
- Form 1065, page 1, Line G, Box "4" is checked to show an address change.

IRM 3.12.15.9.3(3) - Updated five field references to Field 06LPC and removed reference to Figure 8 from (a).

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(3) Correction Procedures:

- a. Correct coding and transcription errors. If Field 06LPC was transcribed incorrectly, enter the correct code from Schedule B, Line 1.
- b. Determine the correct code as follows:

If	Then
The "Domestic General Partnership" box is checked	Enter "1" in Field 06LPC.
The "Domestic Limited Partnership" box is checked	Enter "2" in Field 06LPC.
The "Domestic Limited Liability Company" box is checked	Enter "3" in Field 06LPC.
The "Domestic Limited Liability Partnership" box is checked	Enter "4" in Field 06LPC.
The "Foreign Partnership" box is checked	Enter "5" in Field 06LPC.
The "Other" box is checked	Enter "6" in Field 06LPC.
Multiple boxes are checked	Enter code for the first box checked.
No box is checked	Leave blank.

IRM 3.12.15.9.18(3) - Added reference to Figure 3.12.15-8, Foreign Partner Code Field.

(3) Correction Procedures:

If	Then
Field 06FPC was transcribed incorrectly,	Enter the correct Foreign Partner Code from Schedule B, Line 14. See Figure 3.12.15-8, Foreign Partner Code Filed (06FPC)
The "Yes" box is checked,	<ol style="list-style-type: none">1. Enter "1" in Field 06FPC.2. Verify "2" is present in Field 01ADC.3. If not present, enter "2" in Field 01ADC.
The "No" box is checked,	Enter "2" in Field 06FPC.
Both boxes are checked,	Enter "3" in Field 06FPC.
Neither box is checked,	Leave Field 06FPC blank.

Foreign Partner Code (1065 pg. 3)	
11	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>
12	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partners Information Statement of Section 1446 Withholding Tax, filed for this partnership
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return
16a	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions
16b	If "Yes," did you or will you file required Form(s) 1099?
17	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return

IRM 3.12.15.10.5(2) - Updated Field name to 07L27.

(2) **Invalid Conditions:** Field 07L27 is invalid if:

- Tax period is before 202301.
- Field is other than all numeric or blank.
- Field length is more than 15 characters.
- Field is negative.

IRM 3.12.15.10.9(3) - Updated the Line number to 32.

(3) Line 32 is Overpayment Amount and will always be negative.

IRM 3.12.15.11.5(1) - Updated Line numbers to Line 1b and 1c.

(1) Field 101B and Field 101C must be entered if Form 4797, Lines 1b and 1c has an entry.

IRM 3.12.15.11.16(1) - Updated Field names and Line numbers.

(1) Fields 10116, 10117, 10119 and 1010 are transcribed from Form 8996, Part II, Lines, 7, 8, 10 and 11.

IRM 3.12.15.15(4) - Updated column locations in the If/Then chart.

(4) Listed below are the fields displayed in Sections 23-25 of Form 3800.

Section 23

Field Designator	Filed Length	Field Title	Positive/Negative	Location Form 3800, Part III
231BB	12	Form 7207 (registration number)	N/A	Line 1b, column b
231BG	15	Form 7207 (Credit Transfer Election Amount)	+/-	Line 1b, column g
231BH	15	Form 7207 (Gross Elective Payment Election)	+	Line 1b, column h
231BI	15	Form 7207 (Net elective payment election amount)	+	Line 1b, column i
231BJ	12	Form 7207 (Net GBC - Add columns e, f, g - i)	+	Line 1b, column j
231DB	12	Form 3468 Part III, Line 1 (registration number)	N/A	Line 1d, column b
231DG	15	Form 3468 Part III, Line 1 (Credit Transfer Election amount)	+	Line 1d, column g
231DJ	15	Form 3468, Part III, Line 1 (Net GBC - Add columns e, f, g - i)	+	Line 1d, column j
231FB	12	Form 8835, Part II (registration number)	N/A	Line 1f, column b
231FG	15	Form 8835, Part II (Credit Transfer Election amount)	+	Line 1f, column g
231FJ	15	Form 8835, Part II (Net GMC - Add columns e, f, g - i)	+	Line 1f, column j
231GB	12	Form 7210, (registration number)	N/A	Line 1g, column b
231GG	15	Form 7210 (Credit Transfer Election amount)	+/-	Line 1g, column g
231GH	15	Form 7210 (Gross Elective Payment Election)	+	Line 1g, column h
231GI	15	Form 7210 (Net elective payment election)	+	Line 1g, column i
231GJ	15	Form 7210 (Net GBC - Add columns e, f, g - i)	+	Line 1g, column j

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Section 24

Field Designator	Field Length	Field Title	Positive/Negative	Location on Form 3800, Part III
241OB	12	Form 3468, Part IV (registration number)	N/A	Line 1o, column b
241OH	15	Form 3468 (Gross Elective Payment Election)	+	Line 1o, column h
241OI	15	Form 3468 (Net elective payment election)	+	Line 1o, column l
241OJ	15	Form 3468, Part IV (Net GBC - Add columns e, f, g - i)	+	Line 1o, column j
241SB	15	Form 8911, part II (registration number)	N/A	Line 1s, column b
241SG	15	Form 8911, Part II (Credit transfer Election amount)	+	Line 1s, column g
241SJ	15	Form 8911, Part II (Net GBC - Add columns e, f, g - i)	+	Line 1s, column j
241UB	12	Form 7213, Part II (registration number)	N/A	Line 1u, column b
241UG	15	Form 7213, Part II (Credit Transfer Election amount)	+	Line 1u, column g
241UJ	15	Form 7213, Part II (Net GBC - Add columns e, f, g - i)	+	Line 1u, column j
241XB	12	Form 8933 (registration number)	N/A	Line 1x, column b
241XG	15	Form 8933 (Credit Transfer Election amount)	+/-	Line 1x, column g
241XH	15	Form 8933 (Gross Elective Payment Election)	+	Line 1x, column h
241XI	15	Form 8933 (Net elective payment election mount)	+	Line 1x, column l
241XJ	15	Form 8933 Add columns e, f, g - l	+	Line 1x, column j

Section 25

Field Designator	Field Length	Field Title	Positive/Negative	Location on Form 3800, Part III
25AAB	12	Form 8936, Part V (registration number)	N/A	Line 1aa, column b
25AAJ	15	Form 8936, Part V (Net GBC - Add columns e, f, g - i)	+	Line 1aa, column j
254AB	12	Form 3468, Part IV (registration number)	N/A	Line 4a, column b
254AG	15	Form 3468, Part IV (Credit Transfer Election amount)	+	Line 4a, column g
254AJ	15	Form 3468, part IV (Net GBC - Add columns e, f, f - i)	+	Line 4a, column j
254EB	12	Form 8835, Part II (registration number)	N/A	Line 4e, column b
254EG	15	Form 8835, Part II (Credit Transfer Election amount)	+	Line 4e, column g
254EJ	15	Form 8835, Part II (Net GBC - Add columns e, f, g - i)	+	Line 4e, column j
25IND	1	Indicator that Part V, column b, has significant date	N/A	Part V Indicator "1" edited right margin Line 1zz

IRM 3.12.15.19.2(3) i- Changed MODI-EIN to Mod IEIN and added multiple EIN prefixes.

(3) Correction Procedures:

- Before taking any steps to resolve Error Code 002, drop the cursor to the bottom of the screen and transmit. This ensures any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the remainder of the correction procedures.

Note: When corrections are made to Field 01EIN, the computer will validate the entries with the NAP and reset the On-Line Entity (OLE) indicators correctly upon transmitting the ERS screen.

- Correct all misplaced entries, coding and transcription errors.
- Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.
- Refer to all the following research instructions in this error code before taking any action.**

- e. If Field 01NC and the Name on the return or attachments are the same but differ from the underprint in Field 01NC, research IDRS using Command Code INOLES to determine the correct Name.

If	Then
The Name on the return or attachment matches the Name Control on INOLES,	Bring up underprint.
The Name Control on INOLES is different from the Name on the return or attachment,	Research IDRS using Command Code NAMEB/NAMEE for a new EIN.

- f. If a new EIN is found, verify the Name Control using IDRS Command Code (CC) INOLES.

If	Then
The Name Control on INOLES matches the Name on the return or attachment,	<ol style="list-style-type: none"> 1. Ensure the entity information matches the return. 2. Overlay Field 01EIN with the new EIN from NAMEB/NAMEE. Enter the new EIN on the return. When the EIN is changed from the one the taxpayer used, send Letter 3875C, Missing or Incorrect EIN on Return, as a non-suspense letter to the address on the return. Ensure the entity information matches the return. <p>Note: Do not send Letter 3875C when:</p> <ul style="list-style-type: none"> • Three or less digits of the EIN are transposed, different or missing, or • The EIN is consecutive numbers (e.g., 12-3456789) or repeating numbers (e.g., 11-1111111), or • INOLES shows the account has been "merged to" or "merged from", or • The TIN on the return is the taxpayer's SSN (check CC INOLEG)
Multiple EINs are found,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to Entity Control. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, with the notation "MULTIPLE EINs".
INOLES shows a "Merge To" (MT) EIN,	Research the "MT" EIN on Command Code INOLES.
The "MT" EIN matches the entity on the return or attachment,	<p>Enter the "MT" EIN in Field 01EIN and on the return.</p> <p>Note: Do not send Letter 3875C on MT EIN cases.</p>

The "MT" EIN does not match the entity on the return or attachment,	SSPND with Action Code 320 to Entity Control.
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- g. If the Name on the return or attachment does not agree with the Name Control on INOLES or there is an indication of a name change on **Form 1065 (Line G, Box (3))**, research IDRS using Command Code ENMOD for a new name.

If	Then
The Name Control on ENMOD matches the Name on the return or attachment,	Enter "C" in the Clear Code field.
The Name Control on ENMOD or INOLES does not match the Name on the return or attachment,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to route the return to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "NO RECORD".

- h. If the Name change has not been made, research IDRS using Command Code ENMOD for a pending TC 013.

If	Then
A pending TC 013 is present,	Enter "C" in the Clear Code field.
A pending TC 013 is not present,	<ol style="list-style-type: none"> 1. SSPND with Action Code 320 to route to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, with the notation "REQUEST NAME CHANGE (TC 013)".

- i. The Name Control for EINs with the prefix **20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92, or 93** will be the first four characters of the Primary Name line. These EINs were assigned by the Modernized Internet EIN (Mod IEIN) application for partnerships at www.irs.gov.

Exhibit 3.12.15-1 - Added Form 1065, Page 6 with designated fields.

Text Only Link

Form 1065 (2023)		Page 6					
Analysis of Net Income (Loss) per Return							
1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21		1					
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners							
b Limited partners							
Schedule L Balance Sheets per Books							
		Beginning of tax year		End of tax year			
		(a)	(b)	(c)	(d)		
Assets							
1 Cash							
2a Trade notes and accounts receivable							
b Less allowance for bad debts							
3 Inventories							
4 U.S. Government obligations							
5 Tax-exempt securities							
6 Other current assets (attach statement)							
7a Loans to partners (or persons related to partners)							
b Mortgage and real estate loans							
8 Other investments (attach statement)							
9a Buildings and other depreciable assets							
b Less accumulated depreciation							
10a Depletable assets							
b Less accumulated depletion							
11 Land (net of any amortization)							
12a Intangible assets (amortizable only)							
b Less accumulated amortization							
13 Other assets (attach statement)							
14 Total assets							
Liabilities and Capital							
15 Accounts payable							
16 Mortgages, notes, bonds payable in less than 1 year							
17 Other current liabilities (attach statement)							
18 All nonrecourse loans							
19a Loans from partners (or persons related to partners)							
b Mortgages, notes, bonds payable in 1 year or more						0419D	
20 Other liabilities (attach statement)							
21 Partners' capital accounts							
22 Total liabilities and capital							
Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return							
Note: The partnership may be required to file Schedule M-3. See instructions.							
1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):					
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$					
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13e, and 21, not charged against book income this year (itemize):					
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize):		a Depreciation \$					
a Depreciation \$		8 Add lines 6 and 7					
b Travel and entertainment \$		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5					
5 Add lines 1 through 4							
Schedule M-2 Analysis of Partners' Capital Accounts							
1 Balance at beginning of year		6 Distributions: a Cash					
2 Capital contributed: a Cash		b Property					
b Property		7 Other decreases (itemize):					
3 Net income (loss) (see instructions)		8 Add lines 6 and 7					
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	04PCA				
5 Add lines 1 through 4							

Form 1065 (2023)

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