



**This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.**

	<i>Report on</i>	<i>Code</i>	<i>Report on</i>
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		<b>O</b> Backup withholding	See the Shareholder's Instructions
Passive loss	See the Shareholder's Instructions	<b>P</b> Other credits	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (h)		
Nonpassive loss	See the Shareholder's Instructions	<b>14. Foreign transactions</b>	
Nonpassive income	Schedule E, line 28, column (k)	<b>A</b> Name of country or U.S. possession	} Form 1116, Part I
<b>2. Net rental real estate income (loss)</b>	See the Shareholder's Instructions	<b>B</b> Gross income from all sources	
<b>3. Other net rental income (loss)</b>		<b>C</b> Gross income sourced at shareholder level	
Net income	Schedule E, line 28, column (h)	<i>Foreign gross income sourced at corporate level</i>	
Net loss	See the Shareholder's Instructions	<b>D</b> Section 951A category	} Form 1116, Part I
<b>4. Interest income</b>	Form 1040, line 2b	<b>E</b> Foreign branch category	
<b>5a. Ordinary dividends</b>	Form 1040, line 3b	<b>F</b> Passive category	
<b>5b. Qualified dividends</b>	Form 1040, line 3a	<b>G</b> General category	
<b>6. Royalties</b>	Schedule E, line 4	<b>H</b> Other	
<b>7. Net short-term capital gain (loss)</b>	Schedule D, line 5	<i>Deductions allocated and apportioned at shareholder level</i>	
<b>8a. Net long-term capital gain (loss)</b>	Schedule D, line 12	<b>I</b> Interest expense	Form 1116, Part I
<b>8b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<b>J</b> Other	Form 1116, Part I
<b>8c. Unrecaptured section 1250 gain</b>	See the Shareholder's Instructions	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>	
<b>9. Net section 1231 gain (loss)</b>	See the Shareholder's Instructions	<b>K</b> Section 951A category	} Form 1116, Part I
<b>10. Other income (loss)</b>		<b>L</b> Foreign branch category	
Code		<b>M</b> Passive category	
<b>A</b> Other portfolio income (loss)	See the Shareholder's Instructions	<b>N</b> General category	
<b>B</b> Involuntary conversions	See the Shareholder's Instructions	<b>O</b> Other	
<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1	<i>Other information</i>	
<b>D</b> Mining exploration costs recapture	See Pub. 535	<b>P</b> Total foreign taxes paid	Form 1116, Part II
<b>E</b> Section 951A income		<b>Q</b> Total foreign taxes accrued	Form 1116, Part II
<b>F</b> Section 965(a) inclusion	} See the Shareholder's Instructions	<b>R</b> Reduction in taxes available for credit	Form 1116, line 12
<b>G</b> Subpart F income other than sections 951A and 965 inclusion			
<b>H</b> Other income (loss)			
<b>11. Section 179 deduction</b>	See the Shareholder's Instructions	<b>S</b> Foreign trading gross receipts	Form 8873
<b>12. Other deductions</b>		<b>T</b> Extraterritorial income exclusion	Form 8873
<b>A</b> Cash contributions (60%)	} See the Shareholder's Instructions	<b>U</b> Section 965 information	See the Shareholder's Instructions
<b>B</b> Cash contributions (30%)			
<b>C</b> Noncash contributions (50%)			
<b>D</b> Noncash contributions (30%)			
<b>E</b> Capital gain property to a 50% organization (30%)			
<b>F</b> Capital gain property (20%)			
<b>G</b> Contributions (100%)			
<b>H</b> Investment interest expense	Form 4952, line 1	<b>V</b> Other foreign transactions	See the Shareholder's Instructions
<b>I</b> Deductions—royalty income	Schedule E, line 19	<b>15. Alternative minimum tax (AMT) items</b>	
<b>J</b> Section 59(e)(2) expenditures	See the Shareholder's Instructions	<b>A</b> Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251
<b>K</b> Section 965(c) deduction	See the Shareholder's Instructions	<b>B</b> Adjusted gain or loss	
<b>L</b> Deductions—portfolio (other)	Schedule A, line 16	<b>C</b> Depletion (other than oil & gas)	
<b>M</b> Preproductive period expenses	See the Shareholder's Instructions	<b>D</b> Oil, gas, & geothermal—gross income	
<b>N</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	<b>E</b> Oil, gas, & geothermal—deductions	
<b>O</b> Reforestation expense deduction through <b>R</b>	Reserved for future use	<b>F</b> Other AMT items	
<b>S</b> Other deductions	See the Shareholder's Instructions	<b>16. Items affecting shareholder basis</b>	
<b>13. Credits</b>		<b>A</b> Tax-exempt interest income	Form 1040, line 2a
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	<b>B</b> Other tax-exempt income	} See the Shareholder's Instructions
<b>B</b> Low-income housing credit (other) from pre-2008 buildings			
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings			
<b>D</b> Low-income housing credit (other) from post-2007 buildings			
<b>E</b> Qualified rehabilitation expenditures (rental real estate)			
<b>F</b> Other rental real estate credits		<b>C</b> Nondeductible expenses	} See the Shareholder's Instructions
<b>G</b> Other rental credits		<b>D</b> Distributions	
<b>H</b> Undistributed capital gains credit	Schedule 5 (Form 1040), line 74, box a	<b>E</b> Repayment of loans from shareholders	
<b>I</b> Biofuel producer credit	} See the Shareholder's Instructions	<b>17. Other information</b>	
<b>J</b> Work opportunity credit			
<b>K</b> Disabled access credit			
<b>L</b> Empowerment zone employment credit			
<b>M</b> Credit for increasing research activities			
<b>N</b> Credit for employer social security and Medicare taxes			
		<b>A</b> Investment income	Form 4952, line 4a
		<b>B</b> Investment expenses	Form 4952, line 5
		<b>C</b> Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
		<b>D</b> Basis of energy property	See the Shareholder's Instructions
		<b>E</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
		<b>F</b> Recapture of low-income housing credit (other)	Form 8611, line 8
		<b>G</b> Recapture of investment credit	See Form 4255
		<b>H</b> Recapture of other credits	See the Shareholder's Instructions
		<b>I</b> Look-back interest—completed long-term contracts	See Form 8697
		<b>J</b> Look-back interest—income forecast method	See Form 8866
		<b>K</b> Dispositions of property with section 179 deductions	} See the Shareholder's Instructions
		<b>L</b> Recapture of section 179 deduction through <b>U</b>	
		<b>V</b> Section 199A income	
		<b>W</b> Section 199A W-2 wages	
		<b>X</b> Section 199A unadjusted basis	
		<b>Y</b> Section 199A REIT dividends	
		<b>Z</b> Section 199A PTP income	
		<b>AA</b> Excess taxable income	
		<b>AB</b> Excess business interest income	
		<b>AC</b> Other information	