

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

Department of the Treasury  
Internal Revenue Service

**2019**

For calendar year 2019, or tax  
year beginning \_\_\_\_\_, 2019  
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 III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>Part I Information About the Partnership</b>		<b>Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>																															
<b>A1</b> Partnership's employer identification number		<b>1</b> Ordinary business income (loss)	<b>15</b> Credits																														
<b>A2</b> Reference ID number (see instructions)		<b>2</b> Net rental real estate income (loss)																															
<b>B</b> Partnership's name, address, city, state, and ZIP code		<b>3</b> Other net rental income (loss)																															
<b>Part II Information About the Partner</b>		<b>4a</b> Guaranteed payments for services																															
<b>C</b> Partner's SSN or TIN (Do not use TIN of a disregarded entity). See instructions.		<b>4b</b> Guaranteed payments for capital	<b>16</b> Foreign transactions																														
<b>D1</b> Name, address, city, state, and ZIP code for partner entered in C. See instructions.		<b>4c</b> Total guaranteed payments																															
<b>D2</b> <input type="checkbox"/> If partnership interest is owned through a disregarded entity (DE), enter DE's: TIN _____ Name _____		<b>5</b> Interest income																															
<b>E</b> Partner's share of profit, loss, capital, and deductions (see Partner's Instr. (Form 1065)):		<b>6a</b> Ordinary dividends																															
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 10%; text-align: center;">Beginning</th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;">Ending</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td></td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td></td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td></td> </tr> <tr> <td>Deductions</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td></td> </tr> </tbody> </table>		Beginning		Ending			Profit	%		%			Loss	%		%			Capital	%		%			Deductions	%		%				<b>6b</b> Qualified dividends	
	Beginning		Ending																														
Profit	%		%																														
Loss	%		%																														
Capital	%		%																														
Deductions	%		%																														
Check if decrease is due to sale or exchange of partnership interest <input type="checkbox"/>		<b>6c</b> Dividend equivalents																															
<b>F</b> <b>Partner's Capital Account Analysis</b>		<b>7</b> Royalties																															
<b>Beginning capital account</b> . . . . \$ _____ Capital contributed during the year . . . \$ _____ Current year net income (loss) . . . . \$ _____ Other increase (decrease) (attach explanation) \$ _____ Withdrawals & distributions . . . . \$ ( _____ ) <b>Ending capital account</b> . . . . \$ _____		<b>8</b> Net short-term capital gain (loss)																															
<b>G</b> <b>Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)</b>		<b>9a</b> Net long-term capital gain (loss)	<b>17</b> Alternative minimum tax (AMT) items																														
Beginning . . . . . \$ _____ Ending . . . . . \$ _____		<b>9b</b> Collectibles (28%) gain (loss)																															
<b>For IRS Use Only</b>		<b>9c</b> Unrecaptured section 1250 gain																															
		<b>10</b> Net section 1231 gain (loss)																															
		<b>11</b> Other income (loss)	<b>18</b> Tax-exempt income and nondeductible expenses																														
		<b>12</b> Section 179 deduction																															
		<b>13</b> Other deductions	<b>19</b> Distributions																														
		<b>14</b> Self-employment earnings (loss)	<b>20</b> Other information																														

**This list identifies the codes used on Schedule K-1 for partners and provides summarized reporting information for partners who file Form 1040 or 1040-SR. 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>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>H</b> Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a
Passive loss	<i>Report on</i>	<b>I</b> Biofuel producer credit	} See Partner's Instr. (Form 1065)
Passive income	See Partner's Instr. (Form 1065)	<b>J</b> Work opportunity credit	
Nonpassive loss	Schedule E, line 28, column (h)	<b>K</b> Disabled access credit	
Nonpassive income	See Partner's Instr. (Form 1065)	<b>L</b> Empowerment zone employment credit	
	Schedule E, line 28, column (k)	<b>M</b> Credit for increasing research activities	
<b>2. Net rental real estate income (loss)</b>	See Partner's Instr. (Form 1065)	<b>N</b> Credit for employer social security and Medicare taxes	} See Partner's Instr. (Form 1065)
<b>3. Other net rental income (loss)</b>		<b>O</b> Backup withholding	
Net income	Schedule E, line 28, column (h)	<b>P</b> Other credits	
Net loss	See Partner's Instr. (Form 1065)		
<b>4a. Guaranteed payment services</b>	See Partner's Instr. (Form 1065)	<b>16. Foreign transactions</b>	
<b>4b. Guaranteed payment capital</b>	See Partner's Instr. (Form 1065)	<b>A</b> Name of country or U.S. possession	} Form 1116, Part I
<b>4c. Guaranteed payment total</b>	See Partner's Instr. (Form 1065)	<b>B</b> Gross income from all sources	
<b>5. Interest income</b>	Form 1040 or 1040-SR, line 2b	<b>C</b> Gross income sourced at partner level	
<b>6a. Ordinary dividends</b>	Form 1040 or 1040-SR, line 3b	<i>Foreign gross income sourced at partnership level</i>	
<b>6b. Qualified dividends</b>	Form 1040 or 1040-SR, line 3a	<b>D</b> Reserved for future use	} Form 1116, Part I
<b>6c. Dividend equivalents</b>	See Partner's Instr. (Form 1065)	<b>E</b> Foreign branch category	
<b>7. Royalties</b>	Schedule E, line 4	<b>F</b> Passive category	
<b>8. Net short-term capital gain (loss)</b>	Schedule D, line 5	<b>G</b> General category	
<b>9a. Net long-term capital gain (loss)</b>	Schedule D, line 12	<b>H</b> Other	
<b>9b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<i>Deductions allocated and apportioned at partner level</i>	
<b>9c. Unrecaptured section 1250 gain</b>	See Partner's Instr. (Form 1065)	<b>I</b> Interest expense	Form 1116, Part I
<b>10. Net section 1231 gain (loss)</b>	See Partner's Instr. (Form 1065)	<b>J</b> Other	Form 1116, Part I
<b>11. Other income (loss)</b>		<i>Deductions allocated and apportioned at partnership level to foreign source income</i>	
<i>Code</i>		<b>K</b> Reserved for future use	} Form 1116, Part I
<b>A</b> Other portfolio income (loss)	See Partner's Instr. (Form 1065)	<b>L</b> Foreign branch category	
<b>B</b> Involuntary conversions	See Partner's Instr. (Form 1065)	<b>M</b> Passive category	
<b>C</b> Section 1256 contracts & straddles	Form 6781, line 1	<b>N</b> General category	
<b>D</b> Mining exploration costs recapture	See Pub. 535	<b>O</b> Other	
<b>E</b> Cancellation of debt	Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 982	<i>Other information</i>	
<b>F</b> Section 743(b) positive adjustments	See Partner's Instr. (Form 1065)	<b>P</b> Total foreign taxes paid	Form 1116, Part II
<b>G</b> Other income (loss)	See Partner's Instr. (Form 1065)	<b>Q</b> Total foreign taxes accrued	Form 1116, Part II
<b>12. Section 179 deduction</b>	See Partner's Instr. (Form 1065)	<b>R</b> Reduction in taxes available for credit	Form 1116, line 12
<b>13. Other deductions</b>		<b>S</b> Foreign trading gross receipts	Form 8873
<b>A</b> Cash contributions (60%)	} See Partner's Instr. (Form 1065)	<b>T</b> Extraterritorial income exclusion	Form 8873
<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>U</b> Other foreign transactions	See Partner's Instr. (Form 1065)
<b>I</b> Deductions—royalty income	Schedule E, line 19	<b>17. Alternative minimum tax (AMT) items</b>	
<b>J</b> Section 59(e)(2) expenditures	See Partner's Instr. (Form 1065)	<b>A</b> Post-1986 depreciation adjustment	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251
<b>K</b> Excess business interest expense	See Partner's Instr. (Form 1065)	<b>B</b> Adjusted gain or loss	
<b>L</b> Deductions—portfolio (other)	Schedule A (Form 1040 or 1040-SR), line 16	<b>C</b> Depletion (other than oil & gas)	
<b>M</b> Amounts paid for medical insurance	Schedule A (Form 1040 or 1040-SR), line 1, or Schedule 1 (Form 1040 or 1040-SR), line 16	<b>D</b> Oil, gas, & geothermal—gross income	
<b>N</b> Educational assistance benefits	See Partner's Instr. (Form 1065)	<b>E</b> Oil, gas, & geothermal—deductions	
<b>O</b> Dependent care benefits	Form 2441, line 12	<b>F</b> Other AMT items	
<b>P</b> Preproductive period expenses	See Partner's Instr. (Form 1065)	<b>18. Tax-exempt income and nondeductible expenses</b>	
<b>Q</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	<b>A</b> Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
<b>R</b> Pensions and IRAs	See Partner's Instr. (Form 1065)	<b>B</b> Other tax-exempt income	See Partner's Instr. (Form 1065)
<b>S</b> Reforestation expense deduction	See Partner's Instr. (Form 1065)	<b>C</b> Nondeductible expenses	See Partner's Instr. (Form 1065)
<b>T</b> through <b>U</b>	Reserved for future use	<b>19. Distributions</b>	
<b>V</b> Section 743(b) negative adjustments	See Partner's Instr. (Form 1065)	<b>A</b> Cash and marketable securities	} See Partner's Instr. (Form 1065)
<b>W</b> Other deductions	See Partner's Instr. (Form 1065)	<b>B</b> Distribution subject to section 737	
		<b>C</b> Other property	
<b>14. Self-employment earnings (loss)</b>		<b>20. Other information</b>	
<b>Note:</b> If you have a section 179 deduction or any partner-level deductions, see the Partner's Instr. (Form 1065) before completing Schedule SE.			
<b>A</b> Net earnings (loss) from self-employment	Schedule SE, Section A or B	<b>A</b> Investment income	Form 4952, line 4a
<b>B</b> Gross farming or fishing income	See Partner's Instr. (Form 1065)	<b>B</b> Investment expenses	Form 4952, line 5
<b>C</b> Gross non-farm income	See Partner's Instr. (Form 1065)	<b>C</b> Fuel tax credit information	Form 4136
<b>15. Credits</b>		<b>D</b> Qualified rehabilitation expenditures (other than rental real estate)	} See Partner's Instr. (Form 1065)
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See Partner's Instr. (Form 1065)	<b>E</b> Basis of energy property	
<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 credit		<b>F</b> through <b>G</b>	
<b>G</b> Other rental credits		<b>H</b> Recapture of investment credit	See Form 4255
		<b>I</b> Recapture of other credits	See Partner's Instr. (Form 1065)
		<b>J</b> Look-back interest—completed long-term contracts	See Form 8697
		<b>K</b> Look-back interest—income forecast method	See Form 8866
		<b>L</b> Dispositions of property with section 179 deductions	} See Partner's Instr. (Form 1065)
		<b>M</b> Recapture of section 179 deduction	
		<b>N</b> Interest expense for corporate partners	
		<b>O</b> Code O through Y	
		<b>Z</b> Section 199A information	
		<b>AA</b> Section 704(c) information	
		<b>AB</b> Section 751 gain (loss)	
		<b>AC</b> Section 1(h)(5) gain (loss)	
		<b>AD</b> Deemed section 1250 unrecaptured gain	
		<b>AE</b> Excess taxable income	
		<b>AF</b> Excess business interest income	
		<b>AG</b> Gross receipts for section 59A(e)	
		<b>AH</b> Other information	