

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

Department of the Treasury  
Internal Revenue Service

**2017**

For calendar year 2017, or tax  
year beginning \_\_\_\_\_, 2017  
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

<b>Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>			
<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Guaranteed payments		
<b>5</b>	Interest income	<b>16</b>	Foreign transactions
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)		
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain	<b>17</b>	Alternative minimum tax (AMT) items
<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>19</b>	Distributions
<b>13</b>	Other deductions		
		<b>20</b>	Other information
<b>14</b>	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.

**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 (g)
Nonpassive loss	See Partner's Instr. (Form 1065)
Nonpassive income	Schedule E, line 28, column (j)

**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 (g)  
 Net loss See Partner's Instr. (Form 1065)

**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

**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>	
<b>A</b> Other portfolio income (loss)	See Partner's Instr. (Form 1065)
<b>B</b> Involuntary conversions	See Partner's Instr. (Form 1065)
<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1
<b>D</b> Mining exploration costs recapture	See Pub. 535
<b>E</b> Cancellation of debt	Form 1040, line 21 or Form 982
<b>F</b> Other income (loss)	See Partner's Instr. (Form 1065)

**12. Section 179 deduction** See Partner's Instr. (Form 1065)

**13. Other deductions**

<b>A</b> Cash contributions (50%)	} See Partner's Instr. (Form 1065)	
<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%)	} See Partner's Instr. (Form 1065)	
<b>G</b> Contributions (100%)		
<b>H</b> Investment interest expense		Form 4952, line 1
<b>I</b> Deductions—royalty income		Schedule E, line 19
<b>J</b> Section 59(e)(2) expenditures		See Partner's Instr. (Form 1065)
<b>K</b> Deductions—portfolio (2% floor)		Schedule A, line 23
<b>L</b> Deductions—portfolio (other)		Schedule A, line 28
<b>M</b> Amounts paid for medical insurance		Schedule A, line 1 or Form 1040, line 29
<b>N</b> Educational assistance benefits		See Partner's Instr. (Form 1065)
<b>O</b> Dependent care benefits		Form 2441, line 12
<b>P</b> Preproductive period expenses		See Partner's Instr. (Form 1065)
<b>Q</b> Commercial revitalization deduction from rental real estate activities		See Form 8582 instructions
<b>R</b> Pensions and IRAs		See Partner's Instr. (Form 1065)
<b>S</b> Reforestation expense deduction	See Partner's Instr. (Form 1065)	
<b>T</b> Domestic production activities information	See Form 8903 instructions	
<b>U</b> Qualified production activities income	Form 8903, line 7b	
<b>V</b> Employer's Form W-2 wages	Form 8903, line 17	
<b>W</b> 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.

<b>A</b> Net earnings (loss) from self-employment	Schedule SE, Section A or B
<b>B</b> Gross farming or fishing income	See Partner's Instr. (Form 1065)
<b>C</b> Gross non-farm income	See Partner's Instr. (Form 1065)

**15. Credits**

<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See Partner's Instr. (Form 1065)	
<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>G</b> Other rental credits		
<b>H</b> Undistributed capital gains credit		Form 1040, line 73; box a
<b>I</b> Biofuel producer credit		See Partner's Instr. (Form 1065)

<i>Code</i>		<i>Report on</i>
<b>J</b> Work opportunity credit	} See Partner's Instr. (Form 1065)	
<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>O</b> Backup withholding		
<b>P</b> Other credits		

**16. Foreign transactions**

<b>A</b> Name of country or U.S. possession	} Form 1116, Part I
<b>B</b> Gross income from all sources	
<b>C</b> Gross income sourced at partner level	
<i>Foreign gross income sourced at partnership level</i>	
<b>D</b> Passive category	} Form 1116, Part I
<b>E</b> General category	
<b>F</b> Other	
<i>Deductions allocated and apportioned at partner level</i>	
<b>G</b> Interest expense	Form 1116, Part I
<b>H</b> Other	Form 1116, Part I
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>	
<b>I</b> Passive category	} Form 1116, Part I
<b>J</b> General category	
<b>K</b> Other	

*Other information*

<b>L</b> Total foreign taxes paid	Form 1116, Part II
<b>M</b> Total foreign taxes accrued	Form 1116, Part II
<b>N</b> Reduction in taxes available for credit	Form 1116, line 12
<b>O</b> Foreign trading gross receipts	Form 8873
<b>P</b> Extraterritorial income exclusion	Form 8873
<b>Q</b> Other foreign transactions	See Partner's Instr. (Form 1065)

**17. Alternative minimum tax (AMT) items**

<b>A</b> Post-1986 depreciation adjustment	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251
<b>B</b> Adjusted gain or loss	
<b>C</b> Depletion (other than oil & gas)	
<b>D</b> Oil, gas, & geothermal—gross income	
<b>E</b> Oil, gas, & geothermal—deductions	
<b>F</b> Other AMT items	

**18. Tax-exempt income and nondeductible expenses**

<b>A</b> Tax-exempt interest income	Form 1040, line 8b
<b>B</b> Other tax-exempt income	See Partner's Instr. (Form 1065)
<b>C</b> Nondeductible expenses	See Partner's Instr. (Form 1065)

**19. Distributions**

<b>A</b> Cash and marketable securities	} See Partner's Instr. (Form 1065)
<b>B</b> Distribution subject to section 737	
<b>C</b> Other property	

**20. Other information**

<b>A</b> Investment income	Form 4952, line 4a
<b>B</b> Investment expenses	Form 4952, line 5
<b>C</b> Fuel tax credit information	Form 4136
<b>D</b> Qualified rehabilitation expenditures (other than rental real estate)	See Partner's Instr. (Form 1065)
<b>E</b> Basis of energy property	See Partner's Instr. (Form 1065)
<b>F</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
<b>G</b> Recapture of low-income housing credit (other)	Form 8611, line 8
<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> Section 453(l)(3) information	
<b>P</b> Section 453A(c) information	
<b>Q</b> Section 1260(b) information	
<b>R</b> Interest allocable to production expenditures	
<b>S</b> CCF nonqualified withdrawals	
<b>T</b> Depletion Information—oil and gas	
<b>U</b> Reserved	
<b>V</b> Unrelated business taxable income	
<b>W</b> Precontribution gain (loss)	
<b>X</b> Section 108(i) information	
<b>Y</b> Net investment income	
<b>Z</b> Other information	