

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

Department of the Treasury  
Internal Revenue Service

**2018**

For calendar year 2018, or tax  
year beginning \_\_\_\_\_, 2018  
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>6c</b>	Dividend equivalents		
<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.**

	<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:		
	<i>Report on</i>	
Passive loss	See Partner's Instr. (Form 1065)	
Passive income	Schedule E, line 28, column (h)	
Nonpassive loss	See Partner's Instr. (Form 1065)	
Nonpassive income	Schedule E, line 28, column (k)	
<b>2. Net rental real estate income (loss)</b>	See Partner's Instr. (Form 1065)	
<b>3. Other net rental income (loss)</b>		
Net income	Schedule E, line 28, column (h)	
Net loss	See Partner's Instr. (Form 1065)	
<b>4. Guaranteed payments</b>	Schedule E, line 28, column (k)	
<b>5. Interest income</b>	Form 1040, line 2b	
<b>6a. Ordinary dividends</b>	Form 1040, line 3b	
<b>6b. Qualified dividends</b>	Form 1040, line 3a	
<b>6c. Dividend equivalents</b>	See the Partner's Instr. (Form 1065)	
<b>7. Royalties</b>	Schedule E, line 4	
<b>8. Net short-term capital gain (loss)</b>	Schedule D, line 5	
<b>9a. Net long-term capital gain (loss)</b>	Schedule D, line 12	
<b>9b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
<b>9c. Unrecaptured section 1250 gain</b>	See Partner's Instr. (Form 1065)	
<b>10. Net section 1231 gain (loss)</b>	See Partner's Instr. (Form 1065)	
<b>11. Other income (loss)</b>		
<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	Schedule 1 (Form 1040), line 21, or Form 982	
<b>F</b> Other income (loss)	See Partner's Instr. (Form 1065)	
<b>12. Section 179 deduction</b>	See Partner's Instr. (Form 1065)	
<b>13. Other deductions</b>		
<b>A</b> Cash contributions (60%)	} 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%)		
<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> Excess business interest expense	See Partner's Instr. (Form 1065)	
<b>L</b> Deductions—portfolio (other)	Schedule A (Form 1040), line 16	
<b>M</b> Amounts paid for medical insurance	Schedule A (Form 1040), line 1, or Schedule 1 (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> Reserved for future use		
<b>U</b> Reserved for future use		
<b>V</b> Reserved for future use		
<b>W</b> Other deductions	See Partner's Instr. (Form 1065)	
<b>14. Self-employment earnings (loss)</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>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)	
<b>15. Credits</b>		
<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		Schedule 5 (Form 1040), line 74a
<b>I</b> Biofuel producer credit		} See Partner's Instr. (Form 1065)
<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>O</b> Backup withholding		
<b>P</b> Other credits		
<b>16. Foreign transactions</b>		
<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> Section 951A category	} Form 1116, Part I	
<b>E</b> Foreign branch category		
<b>F</b> Passive category		
<b>G</b> General category		
<b>H</b> Other		
<i>Deductions allocated and apportioned at partner level</i>		
<b>I</b> Interest expense		Form 1116, Part I
<b>J</b> Other		Form 1116, Part I
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
<b>K</b> Section 951A category	} Form 1116, Part I	
<b>L</b> Foreign branch category		
<b>M</b> Passive category		
<b>N</b> General category		
<b>O</b> Other		
<i>Other information</i>		
<b>P</b> Total foreign taxes paid		Form 1116, Part II
<b>Q</b> Total foreign taxes accrued		Form 1116, Part II
<b>R</b> Reduction in taxes available for credit		Form 1116, line 12
<b>S</b> Foreign trading gross receipts		Form 8873
<b>T</b> Extraterritorial income exclusion		Form 8873
<b>U</b> Other foreign transactions		See Partner's Instr. (Form 1065)
<b>17. Alternative minimum tax (AMT) items</b>		
<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		
<b>18. Tax-exempt income and nondeductible expenses</b>		
<b>A</b> Tax-exempt interest income		Form 1040, line 2a
<b>B</b> Other tax-exempt income		See Partner's Instr. (Form 1065)
<b>C</b> Nondeductible expenses		See Partner's Instr. (Form 1065)
<b>19. Distributions</b>		
<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		
<b>20. Other information</b>		
<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> Code O through Y		
<b>Z</b> Section 199A income		
<b>AA</b> Section 199A W-2 wages		
<b>AB</b> Section 199A unadjusted basis		
<b>AC</b> Section 199A REIT dividends		
<b>AD</b> Section 199A PTP income		
<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		