

U.S. Return of Partnership Income

For calendar year 2013, or tax year beginning _____, 2013, ending _____, 2013
► Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.

OMB No. 1545-0099

2013

A Principal business activity B Principal product or service C Business code number	Type or Print Name of partnership Number, street, and room or suite no. If a P.O. box, see the 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 the instructions) \$ _____
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G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination - also check (1) or (2)

H Check accounting method: (1) Cash (2) Accrual (3) 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

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a		1c
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			
	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)			
Deductions (see the instructions for limitations)	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			
	11 Repairs and maintenance			
	12 Bad debts			
	13 Rent			
	14 Taxes and licenses			
16a	15 Interest			
	16a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	16c	
	17 Depletion (Do not deduct oil and gas depletion.)			
	18 Retirement plans, etc.			
	19 Employee benefit programs			
	20 Other deductions (attach statement)			
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			
22 Ordinary business income (loss). Subtract line 21 from line 8				

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.		
	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Signature of general partner or limited liability company member manager	Date	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
				Firm's name ►	
				Firm's address ►	

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:						Yes	No
a	<input type="checkbox"/> Domestic general partnership		b	<input type="checkbox"/> Domestic limited partnership			
c	<input type="checkbox"/> Domestic limited liability company		d	<input type="checkbox"/> Domestic limited liability partnership			
e	<input type="checkbox"/> Foreign partnership		f	<input type="checkbox"/> Other ►			
2 At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?							
3 At the end of the tax year:							
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership						
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership						
4 At the end of the tax year, did the partnership:							
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below						
(i) Name of Corporation			(ii) Employer Identification Number (if any)		(iii) Country of Incorporation		(iv) Percentage Owned in Voting Stock
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below							
(i) Name of Entity			(ii) Employer Identification Number (if any)		(iii) Type of Entity		(iv) Country of Organization
5 Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details							
6 Does the partnership satisfy all four of the following conditions?							
a	The partnership's total receipts for the tax year were less than \$250,000.						
b	The partnership's total assets at the end of the tax year were less than \$1 million.						
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.						
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.						
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?							
8 During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?							
9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?							
10 At any time during calendar year 2013, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country. ►							

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
13 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"/>		
14 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?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ►		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ►		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ►		
18a Did you make any payments in 2013 that would require you to file Form(s) 1099? See instructions b If "Yes," did you or will you file required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ►		
20 Enter the number of partners that are foreign governments under section 892. ►		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP	►	Identifying number of TMP	►
If the TMP is an entity, name of TMP representative	►	Phone number of TMP	►
Address of designated TMP	►		

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments	4
	5 Interest income	5
	6 Dividends: a Ordinary dividends	6a
	b Qualified dividends	6b
	7 Royalties	7
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
Deductions	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a
	b Collectibles (28%) gain (loss)	9b
	c Unrecaptured section 1250 gain (attach statement)	9c
	10 Net section 1231 gain (loss) (attach Form 4797)	10
Self-Employment	11 Other income (loss) (see instructions) Type ►	11
	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions	13a
	b Investment interest expense	13b
	c Section 59(e)(2) expenditures: (1) Type ► (2) Amount ►	13c(2)
Credits	d Other deductions (see instructions) Type ►	13d
	14a Net earnings (loss) from self-employment	14a
	b Gross farming or fishing income	14b
Foreign Transactions	c Gross nonfarm income	14c
	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c
	d Other rental real estate credits (see instructions) Type ►	15d
	e Other rental credits (see instructions) Type ►	15e
	f Other credits (see instructions) Type ►	15f
	16a Name of country or U.S. possession ►	16a
	b Gross income from all sources	16b
	c Gross income sourced at partner level	16c
	Foreign gross income sourced at partnership level	
Alternative Minimum Tax (AMT) Items	d Passive category ► e General category ► f Other ►	16f
	Deductions allocated and apportioned at partner level	
	g Interest expense ► h Other ►	16h
	Deductions allocated and apportioned at partnership level to foreign source income	
	i Passive category ► j General category ► k Other ►	16k
	l Total foreign taxes (check one): ► Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l
	m Reduction in taxes available for credit (attach statement)	16m
	n Other foreign tax information (attach statement)	
	17a Post-1986 depreciation adjustment	17a
	b Adjusted gain or loss	17b
Other Information	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties—gross income	17d
	e Oil, gas, and geothermal properties—deductions	17e
	f Other AMT items (attach statement)	17f
	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c
19a Distributions of cash and marketable securities	19a Distributions of cash and marketable securities	19a
	b Distributions of other property	19b
	20a Investment income	20a
20b Investment expenses	b Investment expenses	20b
	c Other items and amounts (attach statement)	

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l	1			
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership
a	General partners				(v) Exempt Organization
b	Limited partners				(vi) Nominee/Other

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
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				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	Total liabilities and capital				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (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 13d, and 16l, not charged against book income this year (itemize):
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (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) per books		8	Add lines 6 and 7
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5
5	Add lines 1 through 4			

**Schedule K-1
(Form 1065)**

2013

 Department of the Treasury
 Internal Revenue Service

 For calendar year 2013, or tax
 year beginning _____, 20_____
 ending _____, 20_____

**Partner's Share of Income, Deductions,
Credits, etc.**

► See back of form and separate instructions.

 Final K-1 Amended K-1
**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

A	Part I Information About the Partnership	
A	Partnership's employer identification number	
B	Partnership's name, address, city, state, and ZIP code	
C	IRS Center where partnership filed return	
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner		
E	Partner's identifying number	
F	Partner's name, address, city, state, and ZIP code	
G	<input type="checkbox"/> General partner or LLC member-manager	<input type="checkbox"/> Limited partner or other LLC member
H	<input type="checkbox"/> Domestic partner	<input type="checkbox"/> Foreign partner
I	What type of entity is this partner? _____	
I	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here (see instructions) <input type="checkbox"/>	
J	Partner's share of profit, loss, and capital (see instructions):	
	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%
K	Partner's share of liabilities at year end:	
Nonrecourse	\$ _____	
Qualified nonrecourse financing	\$ _____	
Recourse	\$ _____	
L	Partner's capital account analysis:	
Beginning capital account	\$ _____	
Capital contributed during the year	\$ _____	
Current year increase (decrease)	\$ _____	
Withdrawals & distributions	\$ (_____)	
Ending capital account	\$ _____	
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____		
M	Did the partner contribute property with a built-in gain or loss?	
<input type="checkbox"/> Yes <input type="checkbox"/> No		If "Yes," attach statement (see instructions)
*See attached statement for additional information.		
For IRS Use Only		

**Schedule K-1
(Form 1065)**

2013

Department of the Treasury
Internal Revenue ServiceFor calendar year 2013, or tax
year beginning _____, 20_____
ending _____, 20_____
**Partner's Share of Income, Deductions,
Credits, etc.**

► See back of form and separate instructions.

 Final K-1 Amended K-1
**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

A	Partnership's employer identification number		
B	Partnership's name, address, city, state, and ZIP code		
C	IRS Center where partnership filed return		
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)		
Part II Information About the Partner			
E	Partner's identifying number		
F	Partner's name, address, city, state, and ZIP code		
G	<input type="checkbox"/> General partner or LLC member-manager	<input type="checkbox"/> Limited partner or other LLC member	
H	<input type="checkbox"/> Domestic partner	<input type="checkbox"/> Foreign partner	
I	What type of entity is this partner? _____		
I2	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here (see instructions) <input type="checkbox"/>		
J	Partner's share of profit, loss, and capital (see instructions):		
	Beginning	Ending	
Profit	%	%	
Loss	%	%	
Capital	%	%	
K	Partner's share of liabilities at year end:		
Nonrecourse	.....	\$ _____
Qualified nonrecourse financing	.....	\$ _____
Recourse	.....	\$ _____
L	Partner's capital account analysis:		
Beginning capital account	.....	\$ _____
Capital contributed during the year	.....	\$ _____
Current year increase (decrease)	.....	\$ _____
Withdrawals & distributions	.....	\$ ( _____ )
Ending capital account	.....	\$ _____
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____			
M	Did the partner contribute property with a built-in gain or loss?		
<input type="checkbox"/> Yes		<input type="checkbox"/> No	
If "Yes," attach statement (see instructions)			

*See attached statement for additional information.

For IRS Use Only

**Schedule K-1
(Form 1065)**

2013

 Department of the Treasury
 Internal Revenue Service

 For calendar year 2013, or tax
 year beginning _____, 20_____
 ending _____, 20_____

**Partner's Share of Income, Deductions,
Credits, etc.**

► See back of form and separate instructions.

 Final K-1 Amended K-1
**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

A	Part I Information About the Partnership	
A	Partnership's employer identification number	
B	Partnership's name, address, city, state, and ZIP code	
C	IRS Center where partnership filed return	
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner		
E	Partner's identifying number	
F	Partner's name, address, city, state, and ZIP code	
G	<input type="checkbox"/> General partner or LLC member-manager	<input type="checkbox"/> Limited partner or other LLC member
H	<input type="checkbox"/> Domestic partner	<input type="checkbox"/> Foreign partner
I1	What type of entity is this partner? _____	
I2	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here (see instructions) <input type="checkbox"/>	
J	Partner's share of profit, loss, and capital (see instructions):	
	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%
K	Partner's share of liabilities at year end:	
Nonrecourse	.....	\$ _____
Qualified nonrecourse financing	.....	\$ _____
Recourse	.....	\$ _____
L	Partner's capital account analysis:	
Beginning capital account	.....	\$ _____
Capital contributed during the year	.....	\$ _____
Current year increase (decrease)	.....	\$ _____
Withdrawals & distributions	.....	\$ (_____)
Ending capital account	.....	\$ _____
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) _____		
M	Did the partner contribute property with a built-in gain or loss?	
<input type="checkbox"/> Yes <input type="checkbox"/> No		If "Yes," attach statement (see instructions)
*See attached statement for additional information.		
For IRS Use Only		