

Section 1061 Table 1: API One Year Disposition Amount

(Separately computed for each API. Required to be attached to the Owner Taxpayer's tax return.)

Name of Owner Taxpayer _____ SSN/TIN _____

Name of Passthrough Entity reported in this table _____

Passthrough EIN _____

Line	Description	*Gains and (Losses)
1	Long-term capital gains and losses recognized on the disposition by the Owner Taxpayer, including long-term capital gain computed under the installment method that is taken into account during the taxable year of all or a portion of any API held for more than one year including a disposition to which the Lookthrough Rule in §1.1061-4(b)(9) applies.	\$
2	Long-term capital gain and loss recognized by the Owner Taxpayer on a distribution with respect to an API during the taxable year that is treated under §731(a) as gain or loss from the sale or exchange of a partnership interest held for more than one year.	\$
3	Long-term capital gains and losses recognized by the Owner Taxpayer on the disposition of Distributed API Property (taking into account deemed exchanges under §751(b)) during the taxable year that has a holding period of more than one year but not more than three years to the distributee Owner Taxpayer on the date of disposition, excluding items described in §1.1061-4(b)(7).	\$
4	API One Year Disposition Amount (Combine lines 1 through 3) Enter amount on line 2 of Worksheet B	\$

* Gains are entered as positive, and losses are entered as negative