

**Section 1061 Table 2: API Three 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 for the taxable year of all or a portion of any API held for more than three years and to which the Lookthrough Rule in §1.1061-4(b)(9) does not apply.	\$
2	Long-term capital gains and losses recognized by an Owner Taxpayer on the disposition during the taxable year of all or a portion of an API that has been held for more than three years in a transaction to which the Lookthrough Rule in §1.1061-4(b)(9) applies, less any adjustments required under the Lookthrough Rule in §1.1061-4(b)(9)(ii).	\$
3	Long-term capital gains and losses recognized 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 three years.	\$
4	<b>API Three Year Disposition Amount</b> (Combine lines 1 through 3) Enter this amount on line 5 of Worksheet B	\$

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