

Schedule K-1
(Form 8865)

Department of the Treasury
Internal Revenue Service

2012
For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20____

☐ Final K-1

☐ Amended K-1

OMB No. 1545-1668

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

► See back of form and separate instructions.

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)

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Guaranteed payments		
5	Interest income	16	Foreign transactions
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	17	Alternative minimum tax (AMT) items
10	Net section 1231 gain (loss)		
11	Other income (loss)		
		18	Tax-exempt income and nondeductible expenses
12	Section 179 deduction	19	Distributions
13	Other deductions		
		20	Other information
14	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	Schedule E, line 28, column (h)
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>	
A	Other portfolio income (loss) See Partner's Instr. (Form 1065)
B	Involuntary conversions See Partner's Instr. (Form 1065)
C	Sec. 1256 contracts & straddles Form 6781, line 1
D	Mining exploration costs recapture See Pub. 535
E	Cancellation of debt Form 1040, line 21 or Form 982
F	Other income (loss) See Partner's Instr. (Form 1065)

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

- 13. Other deductions**

A	Cash contributions (50%)	} See Partner's Instr. (Form 1065)
B	Cash contributions (30%)	
C	Noncash contributions (50%)	
D	Noncash contributions (30%)	
E	Capital gain property to a 50% organization (30%)	
F	Capital gain property (20%)	} See Partner's Instr. (Form 1065)
G	Contributions (100%)	
H	Investment interest expense	
I	Deductions—royalty income	
J	Section 59(e)(2) expenditures	
K	Deductions—portfolio (2% floor)	} See Partner's Instr. (Form 1065)
L	Deductions—portfolio (other)	
M	Amounts paid for medical insurance	
N	Educational assistance benefits	See Partner's Instr. (Form 1065)
O	Dependent care benefits	Form 2441, line 12
P	Preproductive period expenses	See Partner's Instr. (Form 1065)
Q	Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
R	Pensions and IRAs	See Partner's Instr. (Form 1065)
S	Reforestation expense deduction	See Partner's Instr. (Form 1065)
T	Domestic production activities information	See Form 8903 instructions
U	Qualified production activities income	Form 8903, line 7b
V	Employer's Form W-2 wages	Form 8903, line 17
W	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.

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

- 15. Credits**

A	Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See Partner's Instr. (Form 1065)
B	Low-income housing credit (other) from pre-2008 buildings	
C	Low-income housing credit (section 42(j)(5)) from post-2007 buildings	
D	Low-income housing credit (other) from post-2007 buildings	
E	Qualified rehabilitation expenditures (rental real estate)	
F	Other rental real estate credit	} See Partner's Instr. (Form 1065)
G	Other rental credits	
H	Undistributed capital gains credit	
		Form 1040, line 71; box a

<i>Code</i>		<i>Report on</i>
I	Alcohol and cellulosic biofuel fuels credit	} See Partner's Instr. (Form 1065)
J	Work opportunity credit	
K	Disabled access credit	
L	Empowerment zone and renewal community employment credit	
M	Credit for increasing research activities	
N	Credit for employer social security and Medicare taxes	
O	Backup withholding	
P	Other credits	

- 16. Foreign transactions**

A	Name of country or U.S. possession	} Form 1116, Part I
B	Gross income from all sources	
C	Gross income sourced at partner level	

Foreign gross income sourced at partnership level

D	Passive category	} Form 1116, Part I
E	General category	
F	Other	

Deductions allocated and apportioned at partner level

G	Interest expense	Form 1116, Part I
H	Other	Form 1116, Part I

Deductions allocated and apportioned at partnership level to foreign source income

I	Passive category	} Form 1116, Part I
J	General category	
K	Other	

Other information

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

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

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

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

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

- 19. Distributions**

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

- 20. Other information**

A	Investment income	Form 4952, line 4a
B	Investment expenses	Form 4952, line 5
C	Fuel tax credit information	Form 4136
D	Qualified rehabilitation expenditures (other than rental real estate)	See Partner's Instr. (Form 1065)
E	Basis of energy property	See Partner's Instr. (Form 1065)
F	Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
G	Recapture of low-income housing credit (other)	Form 8611, line 8
H	Recapture of investment credit	See Form 4255
I	Recapture of other credits	See Partner's Instr. (Form 1065)
J	Look-back interest—completed long-term contracts	See Form 8697
K	Look-back interest—income forecast method	See Form 8866
L	Dispositions of property with section 179 deductions	} See Partner's Instr. (Form 1065)
M	Recapture of section 179 deduction	
N	Interest expense for corporate partners	
O	Section 453(l)(3) information	
P	Section 453A(c) information	
Q	Section 1260(b) information	
R	Interest allocable to production expenditures	
S	CCF nonqualified withdrawals	
T	Depletion Information—oil and gas	
U	Amortization of reforestation costs	
V	Unrelated business taxable income	
W	Precontribution gain (loss)	
X	Section 108(i) information	
Y	Other information	