

Schedule K-1 (Form 1065)

2005

Department of the Treasury Internal Revenue Service

For calendar year 2005, or tax year beginning ... , 2005 ending ... , 20...

Final K-1 Amended K-1 OMB No. 1545-0099

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part I Information About the Partnership

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 Check if this is a publicly traded partnership (PTP), E Tax shelter registration number, F Check if Form 8271 is attached

Part II Information About the Partner

Part II Information About the Partner: G Partner's identifying number, H Partner's name, address, city, state, and ZIP code, I General partner or LLC member-manager, J Domestic partner, K What type of entity is this partner?, L Partner's share of profit, loss, and capital: Beginning Ending Profit Loss Capital, M Partner's share of liabilities at year end: Nonrecourse, Qualified nonrecourse financing, Recourse, N 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

Table with 4 columns: Item number, Description, Item number, and Category. Rows include: 1 Ordinary business income (loss), 2 Net rental real estate income (loss), 3 Other net rental income (loss), 4 Guaranteed payments, 5 Interest income, 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, 10 Net section 1231 gain (loss), 11 Other income (loss), 12 Section 179 deduction, 13 Other deductions, 14 Self-employment earnings (loss), 15 Credits & credit recapture, 16 Foreign transactions, 17 Alternative minimum tax (AMT) items, 18 Tax-exempt income and nondeductible expenses, 19 Distributions, 20 Other information

\*See attached statement for additional information.

For IRS Use Only

**This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.**

**1. Ordinary business income (loss).** You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows:

	<i>Enter on</i>
Passive loss	See the Partner's Instructions
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 the Partner's Instructions

**3. Other net rental income (loss)**  
 Net income Schedule E, line 28, column (g)  
 Net loss See the Partner's Instructions

**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, column (f)

**9a. Net long-term capital gain (loss)** Schedule D, line 12, column (f)

**9b. Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D Instructions)

**9c. Unrecaptured section 1250 gain** See the Partner's Instructions

**10. Net section 1231 gain (loss)** See the Partner's Instructions

**11. Other income (loss)**

<i>Code</i>	
<b>A</b> Other portfolio income (loss)	See the Partner's Instructions
<b>B</b> Involuntary conversions	See the Partner's Instructions
<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	Form 1040, line 21 or Form 982
<b>F</b> Other income (loss)	See the Partner's Instructions

**12. Section 179 deduction** See the Partner's Instructions

**13. Other deductions**

<b>A</b> Cash contributions (50%)	} See the Partner's Instructions	
<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> Cash contributions (100%)		
<b>H</b> Investment interest expense		Form 4952, line 1
<b>I</b> Deductions—royalty income		Schedule E, line 18
<b>J</b> Section 59(e)(2) expenditures		See Partner's Instructions
<b>K</b> Deductions—portfolio (2% floor)	Schedule A, line 22	
<b>L</b> Deductions—portfolio (other)	Schedule A, line 27	
<b>M</b> Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29	
<b>N</b> Educational assistance benefits	See the Partner's Instructions	
<b>O</b> Dependent care benefits	Form 2441, line 12	
<b>P</b> Preproductive period expenses	See the Partner's Instructions	
<b>Q</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions	
<b>R</b> Pensions and IRAs	See the Partner's Instructions	
<b>S</b> Reforestation expense deduction	See the Partner's Instructions	
<b>T</b> Domestic production activities information	See Form 8903 instructions	
<b>U</b> Qualified production activities income	Form 8903, line 7	
<b>V</b> Employer's W-2 wages	Form 8903, line 13	
<b>W</b> Other deductions	See the Partner's Instructions	

**14. Self-employment earnings (loss)**

**Note.** If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions 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 the Partner's Instructions
<b>C</b> Gross non-farm income	See the Partner's Instructions

**15. Credits & credit recapture**

<b>A</b> Low-income housing credit (section 42(j)(5))	Form 8586, line 4
<b>B</b> Low-income housing credit (other)	Form 8586, line 4
<b>C</b> Qualified rehabilitation expenditures (rental real estate)	Form 3468, line 1
<b>D</b> Qualified rehabilitation expenditures (other than rental real estate)	Form 3468, line 1
<b>E</b> Basis of energy property	See the Partner's Instructions
<b>F</b> Other rental real estate credits	See the Partner's Instructions
<b>G</b> Other rental credits	See the Partner's Instructions
<b>H</b> Undistributed capital gains credit	Form 1040, line 70; check box a
<b>I</b> Credit for alcohol used as fuel	See the Partner's Instructions

<i>Code</i>		<i>Enter on</i>
<b>J</b> Work opportunity credit		Form 5884, line 3
<b>K</b> Welfare-to-work credit		Form 8861, line 3
<b>L</b> Disabled access credit		Form 8826, line 7
<b>M</b> Empowerment zone and renewal community employment credit		Form 8844, line 3
<b>N</b> Credit for increasing research activities		Form 6765, line 42
<b>O</b> New markets credit		Form 8874, line 2
<b>P</b> Credit for employer social security and Medicare taxes		Form 8846, line 5
<b>Q</b> Backup withholding		Form 1040, line 64
<b>R</b> Recapture of low-income housing credit (section 42(j)(5))		Form 8611, line 8
<b>S</b> Recapture of low-income housing credit (other)		Form 8611, line 8
<b>T</b> Recapture of investment credit		See Form 4255
<b>U</b> Other credits		See the Partner's Instructions
<b>V</b> Recapture of other credits		See the Partner's Instructions

**16. Foreign transactions**

<b>A</b> Name of country or U.S. possession	Form 1116, Part I
<b>B</b> Gross income from all sources	Form 1116, Part I
<b>C</b> Gross income sourced at partner level	Form 1116, Part I
<i>Foreign gross income sourced at partnership level</i>	
<b>D</b> Passive	Form 1116, Part I
<b>E</b> Listed categories	Form 1116, Part I
<b>F</b> General limitation	Form 1116, Part I

*Deductions allocated and apportioned at partner level*

<b>G</b> Interest expense	Form 1116, Part I
<b>H</b> Other	Form 1116, Part I

*Deductions allocated and apportioned at partnership level to foreign source income*

<b>I</b> Passive	Form 1116, Part I
<b>J</b> Listed categories	Form 1116, Part I
<b>K</b> General limitation	Form 1116, Part I

*Other information*

<b>L</b> Total foreign taxes paid	Form 1116, Part II
<b>M</b> Total foreign taxes accrued	Form 1116, Part II
<b>N</b> Reduction in taxes available for credit	Form 1116, line 12
<b>O</b> Foreign trading gross receipts	Form 8873
<b>P</b> Extraterritorial income exclusion	Form 8873
<b>Q</b> Other foreign transactions	See the Partner's Instructions

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

<b>A</b> Post-1986 depreciation adjustment	} See the Partner's Instructions 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	

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

<b>A</b> Tax-exempt interest income	Form 1040, line 8b
<b>B</b> Other tax-exempt income	See the Partner's Instructions
<b>C</b> Nondeductible expenses	See the Partner's Instructions

**19. Distributions**

<b>A</b> Cash and marketable securities	See the Partner's Instructions
<b>B</b> Other property	See the Partner's Instructions

**20. Other information**

<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> Look-back interest—completed long-term contracts	Form 8697
<b>E</b> Look-back interest—income forecast method	Form 8866
<b>F</b> Dispositions of property with section 179 deductions	} See the Partner's Instructions
<b>G</b> Recapture of section 179 deduction	
<b>H</b> Special basis adjustments	
<b>I</b> Section 453(l)(3) information	
<b>J</b> Section 453A(c) information	
<b>K</b> Section 1260(b) information	
<b>L</b> Interest allocable to production expenditures	
<b>M</b> CCF nonqualified withdrawals	
<b>N</b> Information needed to figure depletion—oil and gas	
<b>O</b> Amortization of reforestation costs	
<b>P</b> Unrelated business taxable income	
<b>Q</b> Other information	