

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2006

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return. See separate instructions.**
Information furnished for the foreign partnership's tax year beginning _____, 2006, and ending _____, 20_____

Attachment
Sequence No. **118**

Name of person filing this return _____ Filer's identifying number _____

Filer's address (if you are not filing this form with your tax return) _____
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es):
1 2 3 4
B Filer's tax year beginning _____, 20_____, and ending _____, 20_____

C Filer's share of liabilities: Nonrecourse \$ _____ Qualified nonrecourse financing \$ _____ Other \$ _____

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name _____ EIN _____
Address _____

E Information about certain other partners (see instructions)					
(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership _____
2 EIN (if any) _____
3 Country under whose laws organized _____

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instr.)
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G Provide the following information for the foreign partnership's tax year:
1 Name, address, and identifying number of agent (if any) in the United States _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed:
3 Name and address of foreign partnership's agent in country of organization, if any _____
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different _____

- 5** Were any special allocations made by the foreign partnership? ▶ Yes No
- 6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions). ▶ _____
- 7** How is this partnership classified under the law of the country in which it is organized? ▶ _____
- 8** Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? . . . ▶ Yes No
- 9** Does this partnership meet **both** of the following requirements?
 - The partnership's total receipts for the tax year were less than \$250,000 and
 - The value of the partnership's total assets at the end of the tax year was less than \$600,000. } ▶ Yes No

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return
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) is based on all information of which preparer has any knowledge

Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Sign and Complete Only If Form is Filed Separately.
Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____
Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____ Phone no. () _____

Schedule A

Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest

b Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1

Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? **Yes** **No**

Schedule A-2

Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B

Income Statement—Trade or Business Income

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			
	b Less returns and allowances	1b			1c
	2 Cost of goods sold				2
	3 Gross profit. Subtract line 2 from line 1c				3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6
	7 Other income (loss) (attach statement).				7
8 Total income (loss). Combine lines 3 through 7				8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)				9
	10 Guaranteed payments to partners				10
	11 Repairs and maintenance				11
	12 Bad debts				12
	13 Rent				13
	14 Taxes and licenses				14
	15 Interest				15
	16a Depreciation (if required, attach Form 4562)	16a			
	b Less depreciation reported elsewhere on return	16b			16c
	17 Depletion (Do not deduct oil and gas depletion.)				17
	18 Retirement plans, etc.				18
	19 Employee benefit programs				19
	20 Other deductions (attach statement)				20
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20.				21
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8				22	

Schedule D Capital Gains and Losses

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2
3 Short-term capital gain (loss) from like-kind exchanges from Form 8824					3
4 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts					4
5 Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11					5

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6					
7 Long-term capital gain from installment sales from Form 6252, line 26 or 37					7
8 Long-term capital gain (loss) from like-kind exchanges from Form 8824					8
9 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts					9
10 Capital gain distributions					10
11 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11					11

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 2, 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)	8
Deductions	9a Net long-term capital gain (loss)	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
	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)
	d Other deductions (see instructions) Type ▶	13d
	Self-Employment	14a Net earnings (loss) from self-employment
b Gross farming or fishing income		14b
c Gross nonfarm income		14c
Credits	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
Foreign Transactions	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	
	d Passive ▶ e Listed categories (attach statement) ▶ f General limitation ▶	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 ▶ j Listed categories (attach statement) ▶ k General limitation ▶	16k
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	16l
m Reduction in taxes available for credit (attach statement)	16m	
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a
	b Adjusted gain or loss	17b
	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
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c
	19a Distributions of cash and marketable securities	19a
	b Distributions of other property	19b
	20a Investment income	20a
b Investment expenses	20b	
c Other items and amounts (attach statement)		

Schedule K-1
(Form 8865)

2006

Department of the Treasury
Internal Revenue Service

For calendar year 2006, or tax
year beginning _____, 2006
ending _____, 20__

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

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

Part I Information About the Partnership

A Partnership's employer identification number _____

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:

	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) _____

For IRS Use Only

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).** You must first determine whether the income (loss) is passive or nonpassive. Then 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 (i)

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 (i)

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 Partner's Instr. (Form 1065)

10. **Net section 1231 gain (loss)** See Partner's Instr. (Form 1065)

11. **Other income (loss)**

<i>Code</i>		<i>Report on</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%)	
B	Cash contributions (30%)	
C	Noncash contributions (50%)	
D	Noncash contributions (30%)	See Partner's Instr. (Form 1065)
E	Capital gain property to a 50% organization (30%)	
F	Capital gain property (20%)	
G	Investment interest expense	Form 4952, line 1
H	Deductions—royalty income	Schedule E, line 18
I	Section 59(e)(2) expenditures	See Partner's Instr. (Form 1065)
J	Deductions—portfolio (2% floor)	Schedule A, line 22
K	Deductions—portfolio (other)	Schedule A, line 27
L	Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29
M	Educational assistance benefits	See Partner's Instr. (Form 1065)
N	Dependent care benefits	Form 2441, line 12
O	Preproductive period expenses	See Partner's Instr. (Form 1065)
P	Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions
Q	Pensions and IRAs	See Partner's Instr. (Form 1065)
R	Reforestation expense deduction	See Partner's Instr. (Form 1065)
S	Domestic production activities information	See Form 8903 instructions
T	Qualified production activities income	Form 8903, line 7
U	Employer's W-2 wages	Form 8903, line 13
V	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))	See Partner's Instr. (Form 1065)
B	Low-income housing credit (other)	See Partner's Instr. (Form 1065)
C	Qualified rehabilitation expenditures (rental real estate)	Form 3468, line 1
D	Other rental real estate credits	See Partner's Instr. (Form 1065)
E	Other rental credits	See Partner's Instr. (Form 1065)
F	Undistributed capital gains credit	Form 1040, line 70; check box a
G	Credit for alcohol used as fuel	See Partner's Instr. (Form 1065)

<i>Code</i>		<i>Report on</i>
H	Work opportunity credit	See Partner's Instr. (Form 1065)
I	Welfare-to-work credit	See Partner's Instr. (Form 1065)
J	Disabled access credit	See Partner's Instr. (Form 1065)
K	Empowerment zone and renewal community employment credit	Form 8844, line 3
L	Credit for increasing research activities	See Partner's Instr. (Form 1065)
M	New markets credit	See Partner's Instr. (Form 1065)
N	Credit for employer social security and Medicare taxes	See Partner's Instr. (Form 1065)
O	Backup withholding	Form 1040, line 54
P	Other credits	See Partner's Instr. (Form 1065)
16.	Foreign transactions	
A	Name of country or U.S. possession	
B	Gross income from all sources	Form 1116, Part I
C	Gross income sourced at partner level	
	<i>Foreign gross income sourced at partnership level</i>	
D	Passive	
E	Listed categories	Form 1116, Part I
F	General limitation	
	<i>Deductions allocated and apportioned at partner level</i>	
G	Interest expense	Form 1116, Part I
H	Other	Form 1116, Part I
	<i>Deductions allocated and apportioned at partnership level to foreign source income</i>	
I	Passive	
J	Listed categories	Form 1116, Part I
K	General limitation	
	<i>Other information</i>	
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	
B	Adjusted gain or loss	See Partner's Instr. (Form 1065) and the Instructions for
C	Depletion (other than oil & gas)	Form 6251
D	Oil, gas, & geothermal—gross income	
E	Oil, gas, & geothermal—deductions	Form 6251
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	Other property	See Partner's Instr. (Form 1065)
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)	Form 3468, line 1
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	Form 8697
K	Look-back interest—income forecast method	Form 8866
L	Dispositions of property with section 179 deductions	
M	Recapture of section 179 deduction	
N	Special basis adjustments	
O	Section 453(i)(3) information	
P	Section 453A(c) information	
Q	Section 1260(b) information	See Partner's Instr. (Form 1065)
R	Interest allocable to production expenditures	
S	CCF nonqualified withdrawals	
T	Information needed to figure depletion—oil and gas	
U	Amortization of reforestation costs	
V	Unrelated business taxable income	
W	Other information	

Schedule L Balance Sheets per Books. (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
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 (<i>attach statement</i>)				
7 Mortgage and real estate loans				
8 Other investments (<i>attach statement</i>)				
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 (<i>attach statement</i>)				
14 Total assets.				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (<i>attach statement</i>)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (<i>attach statement</i>)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive income category		
b Listed categories (<i>attach statement</i>)		
c General limitation income category		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

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 \$					
b Travel and entertainment \$			8 Add lines 6 and 7		
5 Add lines 1 through 4			9 Income (loss). Subtract line 8 from line 5		

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize):		
b Property					
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 N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the year)—see instructions				
21 Amounts loaned (enter the maximum loan balance during the year)—see instructions				

**SCHEDULE O
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(under section 6038B)**

▶ Attach to Form 8865. See Instructions for Form 8865.

OMB No 1545-1668

2006

Name of transferor

Filer's identifying number

Name of foreign partnership

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2006

