

**Schedule K-1
(Form 1065)**

2008

Department of the Treasury
Internal Revenue Service

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

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

▶ See back of form and separate instructions.

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)

Part II Information About the Partner

E Partner's identifying number _____

F Partner's name, address, city, state, and ZIP code _____

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I What type of entity is this partner? _____

J Partner's share of profit, loss, and capital (see instructions):

	Beginning		Ending	
Profit	_____ %		_____ %	
Loss	_____ %		_____ %	
Capital	_____ %		_____ %	

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing . . . \$ _____

Recourse \$ _____

L 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)	16	Foreign transactions
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)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions	20	Other information
14	Self-employment earnings (loss)		

*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>Report 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>	
A Other portfolio income (loss)	See the Partner's Instructions
B Involuntary conversions	See the Partner's Instructions
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 the Partner's Instructions

- 12. Section 179 deduction** See the Partner's Instructions
- 13. Other deductions**
 - A** Cash contributions (50%)
 - 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%)
 - G** Investment interest expense
 - H** Deductions—royalty income
 - I** Section 59(e)(2) expenditures
 - J** Deductions—portfolio (2% floor)
 - K** Deductions—portfolio (other)
 - L** Amounts paid for medical insurance
- M** Educational assistance benefits See the Partner's Instructions
- N** Dependent care benefits Form 2441, line 14
- O** Preproductive period expenses See the Partner's Instructions
- P** Commercial revitalization deduction from rental real estate activities See Form 8582 Instructions
- Q** Pensions and IRAs See the Partner's Instructions
- R** Reforestation expense deduction See the Partner's Instructions
- S** Domestic production activities information See Form 8903 instructions
- T** Qualified production activities income Form 8903, line 7
- U** Employer's Form W-2 wages Form 8903, line 15
- V** 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.

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

- 15. Credits**
 - A** Low-income housing credit (section 42(j)(5))
 - B** Low-income housing credit (other)
 - C** Qualified rehabilitation expenditures (rental real estate)
 - D** Other rental real estate credits
 - E** Other rental credits
 - F** Undistributed capital gains credit
 - G** Alcohol and cellulosic biofuel fuels credit
 - H** Work opportunity credit
 - I** Welfare-to-work credit
 - J** Disabled access credit

K Empowerment zone and renewal community employment credit	} See the Partner's Instructions
L Credit for increasing research activities	
M New markets credit	
N Credit for employer social security and Medicare taxes	
O Backup withholding	
P Other credits	Form 1040, line 62 See the Partner's Instructions

- 16. Foreign transactions**
 - A** Name of country or U.S. possession
 - B** Gross income from all sources
 - C** Gross income sourced at partner level
- Foreign gross income sourced at partnership level*
 - D** Passive category
 - E** General category
 - F** Other
- Deductions allocated and apportioned at partner level*
 - G** Interest expense
 - H** Other
- Deductions allocated and apportioned at partnership level to foreign source income*
 - I** Passive category
 - J** General category
 - K** Other

<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 the Partner's Instructions

- 17. Alternative minimum tax (AMT) items**
 - A** Post-1986 depreciation adjustment
 - 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
 - B** Other tax-exempt income
 - C** Nondeductible expenses

- 19. Distributions**
 - A** Cash and marketable securities
 - B** Other property
 - C** Distribution subject to section 737

- 20. Other information**
 - A** Investment income
 - B** Investment expenses
 - C** Fuel tax credit information
 - D** Qualified rehabilitation expenditures (other than rental real estate)
 - E** Basis of energy property
 - F** Recapture of low-income housing credit (section 42(j)(5))
 - G** Recapture of low-income housing credit (other)
 - H** Recapture of investment credit
 - I** Recapture of other credits
 - J** Look-back interest—completed long-term contracts
 - K** Look-back interest—income forecast method
 - L** Dispositions of property with section 179 deductions
 - M** Recapture of section 179 deduction
 - N** Interest expense for corporate partners
 - O** Section 453(j)(3) information
 - P** Section 453A(c) information
 - Q** Section 1260(b) information
 - 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** Precontribution gain (loss)
 - X** Other information