

**Memo of Major Changes to Schedule K-1 (F 1065), Partner's Share of Income,
Deductions, Credits, etc.**

Throughout the schedule, we updated year references as appropriate.

Page 1

We added a reference to the instructions for item J of Part II.

Page 2

To conform to changes made to Form 1040, we have revised certain line references. For box 15, code F, the line reference has been updated to "68". For box 15, code O, the line reference has been updated to "62".

For box 15, code K, we have removed the reference to Form 8844, line 3, and have replaced it with a reference to see the partner's instructions.

For box 19, we added code C. Code C is used to report information on distributions subject to section 737.

For box 20, we added a new purpose for Code W and relettered previous Code W as Code X. Code W is now used to report information pertaining to pre-contribution gain (loss) on certain distributions of section 704(c) property.