

**Analysis of Net Income (Loss)**

|   |               |                          |                            |                  |                         |                    |
|---|---------------|--------------------------|----------------------------|------------------|-------------------------|--------------------|
| 1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l |               |                          |                            |                  |                         | <b>1</b>           |
| 2 Analysis by partner type:   | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt organization | (vi) Nominee/Other |
| a General partners  |               |                          |                            |                  |                         |                    |
| b Limited partners  |               |                          |                            |                  |                         |                    |

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

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

|  |  |   |  |
|--|--|---|--|
| 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 \$  |  | 8 Add lines 6 and 7   |  |
| b Travel and entertainment \$  |  | 9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5                                    |  |
| 5 Add lines 1 through 4  |  |   |  |

**Schedule M-2 Analysis of Partners' Capital Accounts**

|                                |  |   |  |
|--------------------------------|--|---|--|
| 1 Balance at beginning of year |  | 6 Distributions: a Cash                               |  |
| 2 Capital contributed: a Cash  |  | b Property  |  |
| b Property                     |  | 7 Other decreases (itemize):                          |  |
| 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        |  |   |  |