

Schedule K-1 (Form 1065)

2010

Department of the Treasury Internal Revenue Service

For calendar year 2010, or tax year beginning \_\_\_\_\_, 2010 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):
K Partner's share of liabilities at year end:

L Partner's capital account analysis:
Beginning capital account
Capital contributed during the year
Current year increase (decrease)
Withdrawals & distributions
Ending capital account
M Did the partner contribute property with a built-in gain or loss?

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

Table with 4 columns: Line number, Description, Column number, and Other information. Rows include Ordinary business income (loss), Net rental real estate income (loss), Other net rental income (loss), Guaranteed payments, Interest income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Section 179 deduction, Other deductions, 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).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.
- |                   |   |
|-------------------|---|
| Passive loss      | Report on<br>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)**
- |   |                                |
|---|--------------------------------|
| <b>Code</b>                                 |                                |
| <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> 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 the Partner's Instructions           |
| <b>K</b> Deductions—portfolio (2% floor)  | Schedule A, line 23                      |
| <b>L</b> Deductions—portfolio (other)   | Schedule A, line 28                      |
| <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 7b                       |
| <b>V</b> Employer's Form W-2 wages  | Form 8903, line 17                       |
| <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**
- |  |                                  |
|--|----------------------------------|
| <b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings  | See the Partner's Instructions   |
| <b>B</b> Low-income housing credit (other) from pre-2008 buildings             | See the Partner's Instructions   |
| <b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings | Form 8586, line 11               |
| <b>D</b> Low-income housing credit (other) from post-2007 buildings            | Form 8586, line 11               |
| <b>E</b> Qualified rehabilitation expenditures (rental real estate)            | } See the Partner's Instructions |
| <b>F</b> Other rental real estate credits                                      |                                  |
| <b>G</b> Other rental credits  |                                  |
| <b>H</b> Undistributed capital gains credit                                    | Form 1040, line 71; check box 4  |
| <b>I</b> Alcohol and cellulosic biofuel fuels credit                           | Form 6478, line 8                |
| <b>J</b> Work opportunity credit   | Form 5884, line 3                |

- |   |  |                                |
|---|--|--------------------------------|
| <b>Code</b>   |  | <b>Report on</b>               |
| <b>K</b> Disabled access credit                                   |  | See the Partner's Instructions |
| <b>L</b> Empowerment zone and renewal community employment credit |  | Form 8844, line 3              |
| <b>M</b> Credit for increasing research activities                |  | See the Partner's Instructions |
| <b>N</b> Credit for employer social security and Medicare taxes   |  | Form 8846, line 5              |
| <b>O</b> Backup withholding                                       |  | Form 1040, line 61             |
| <b>P</b> 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  |                                |
| <b>C</b> Gross income sourced at partner level  |                                |
| <i>Foreign gross income sourced at partnership level</i>                                  |                                |
| <b>D</b> Passive category   | } Form 1116, Part I            |
| <b>E</b> General category   |                                |
| <b>F</b> Other  |                                |
| <i>Deductions allocated and apportioned at partner level</i>                              |                                |
| <b>G</b> Interest expense   | Form 1116, Part I              |
| <b>H</b> Other  | Form 1116, Part I              |
| <i>Deductions allocated and apportioned at partnership level to foreign source income</i> |                                |
| <b>I</b> Passive category   | } Form 1116, Part I            |
| <b>J</b> General category   |                                |
| <b>K</b> Other  |                                |
| <i>Other information</i>  |                                |
| <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> Distribution subject to section 737 |                                  |
| <b>C</b> Other property                      |                                  |
- 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> Qualified rehabilitation expenditures (other than rental real estate) | See the Partner's Instructions   |
| <b>E</b> Basis of energy property  | See the Partner's Instructions   |
| <b>F</b> Recapture of low-income housing credit (section 42(j)(5))             | Form 8611, line 8                |
| <b>G</b> Recapture of low-income housing credit (other)                        | Form 8611, line 8                |
| <b>H</b> Recapture of investment credit  | See Form 4255                    |
| <b>I</b> Recapture of other credits  | See the Partner's Instructions   |
| <b>J</b> Look-back interest—completed long-term contracts                      | See Form 8697                    |
| <b>K</b> Look-back interest—income forecast method                             | See Form 8866                    |
| <b>L</b> Dispositions of property with section 179 deductions                  | } See the Partner's Instructions |
| <b>M</b> Recapture of section 179 deduction                                    |                                  |
| <b>N</b> Interest expense for corporate partners                               |                                  |
| <b>O</b> Section 453(l)(3) information   |                                  |
| <b>P</b> Section 453A(c) information   |                                  |
| <b>Q</b> Section 1260(b) information   |                                  |
| <b>R</b> Interest allocable to production expenditures                         |                                  |
| <b>S</b> CCF nonqualified withdrawals  |                                  |
| <b>T</b> Depletion information—oil and gas                                     |                                  |
| <b>U</b> Amortization of reforestation costs                                   |                                  |
| <b>V</b> Unrelated business taxable income                                     |                                  |
| <b>W</b> Precontribution gain (loss)   |                                  |
| <b>X</b> Section 108(f) information  |                                  |
| <b>Y</b> Other information   |                                  |