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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with "www.". Note that these are shortcut links that will automatically go to the actual link for the page.

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			Final K-1 Amended	d K-1	OMB No. 1545-1668	
Schedule K-12013(Form 8865)For calendar year 2013, or tax year beginning		Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items				
	al Revenue Service ending, 20	1	Ordinary business income (loss)	15	Credits	
	tner's Share of Income, Deductions, dits, etc. See back of form and separate instructions.	2	Net rental real estate income (loss	)		
Р	art I Information About the Partnership	3	Other net rental income (loss)			
A1	Partnership's employer identification number	4	Guaranteed payments			
A2	Reference ID number (see instr.)	5	Interest income	16	Foreign transactions	
В	Partnership's name, address, city, state, and ZIP code	6a 6b 7	Ordinary dividends Qualified dividends Royalties		073	
P	art II Information About the Partner	8	Net short-term capital gain (loss)		-	
	Partner's identifying number Partner's name, address, city, state, and ZIP code	9a 9b	Net long-term capital gain (loss) Collectibles (28%) gain (loss)			
	r attier 3 hanne, address, org, state, and zir oode					
		9c	Unrecaptured section 1250 gain	17	Alternative minimum tax (AMT) items	
		10	Net section 1231 gain (loss)			
E	Partner's share of profit, loss, capital, and deductions: (see Partner's Instr. (Form 1065))	11	Other income (loss)			
	Beginning  Ending    Profit  %					
	Loss % %			18	Tax-exempt income and	
	Capital % %			_	nondeductible expenses	
	Deductions % %					
F	Partner's capital account analysis:					
	Beginning capital account . . . \$   Capital contributed during the year . . \$	12	Section 179 deduction	_		
	Current year increase (decrease) \$			19	Distributions	
	Withdrawals & distributions      .<	13	Other deductions			
	Tax basis GAAP Section 704(b) book			20	Other information	
<u> </u>						
yln						
Use C		14	Self-employment earnings (loss)			
For IRS Use Only						
Р Ч						
			* 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.

Ordinary business income (loss). Determine whether the income (loss) is 1. passive or nonpassive and enter on your return as follows: Report on

See Partner's Instr. (Form 1065)

Schedule E, line 28, column (g)

Schedule E, line 28, column (h)

Schedule E, line 28, column (j)

See Partner's Instr. (Form 1065)

Schedule E, line 28, column (g)

See Partner's Instr. (Form 1065)

28% Rate Gain Worksheet, line 4

See Partner's Instr. (Form 1065)

Form 1040, line 21 or Form 982

See Partner's Instr. (Form 1065)

See Form 8582 instructions

See Form 8903 instructions

Schedule E, line 28, column (j)

Form 1040, line 8a

Form 1040, line 9a

Form 1040, line 9b

Schedule E, line 4

Schedule D, line 5

Schedule D, line 12

Form 6781, line 1

Form 4952, line 1

Schedule E, line 19

Schedule A, line 23

Schedule A, line 28

Form 2441. line 12

Form 8903, line 7b

line 29

See Pub. 535

(Schedule D instructions)

Passive loss Passive income Nonpassive loss Nonpassive income

- 2. Net rental real estate income (loss)
- 3. Other net rental income (loss) Net income
- Net loss
- **Guaranteed payments** 4.
- Interest income 5.
- Ordinary dividends 6a.
- 6b. Qualified dividends
- 7. Rovalties
- 8. Net short-term capital gain (loss)
- 9a. Net long-term capital gain (loss)
- 9b. Collectibles (28%) gain (loss)
- 9c. Unrecaptured section 1250 gain
- 10. Net section 1231 gain (loss)
- Other income (loss) 11.
  - Code
  - Other portfolio income (loss) Α
  - в Involuntary conversions
  - Sec. 1256 contracts & straddles С
  - Mining exploration costs recapture D
  - Е Cancellation of debt
  - Other income (loss)

## 12. Section 179 deduction

## Other deductions 13.

- Cash contributions (50%) Δ
- Cash contributions (30%) в
- Noncash contributions (50%) С
- D Noncash contributions (30%)
- Capital gain property to a 50% Е organization (30%)
- F Capital gain property (20%)
- G Contributions (100%)
- н Investment interest expense
- I Deductions-royalty income
- Section 59(e)(2) expenditures J
- κ Deductions-portfolio (2% floor)
- Deductions-portfolio (other) .
- м Amounts paid for medical insurance Schedule A, line 1 or Form 1040,
- Ν Educational assistance benefits
- 0
- Dependent care benefits Ρ
- Preproductive period expenses Q Commercial revitalization deduction
- from rental real estate activities R Pensions and IRAs
- Reforestation expense deduction S т Domestic production activities
- information
- U Qualified production activities income
- Employer's Form W-2 wages

## 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.

- Form 8903, line 17 w See Partner's Instr. (Form 1065) Other deductions A Net earnings (loss) from self-employment Schedule SE, Section A or B Gross farming or fishing income See Partner's Instr. (Form 1065) в See Partner's Instr. (Form 1065) C Gross non-farm income 15. Credits Low-income housing credit (section А 42(j)(5)) from pre-2008 buildings Low-income housing credit в (other) from pre-2008 buildings С Low-income housing credit (section 42(j)(5)) from post-2007 buildings Low-income housing credit (other) See Partner's Instr. (Form 1065) D from post-2007 buildings Qualified rehabilitation Е expenditures (rental real estate) Other rental real estate credit Other rental credits G Undistributed capital gains credit Form 1040, line 71; box a н I Biofuel producer credit See Partner's Instr. (Form 1065)
- Report on Code Work opportunity credit κ Disabled access credit L Empowerment zone employment credit Credit for increasing research activities See Partner's Instr. (Form 1065) Credit for employer social Ν security and Medicare taxes o Backup withholding Other credits 16. Foreign transactions Name of country or U.S. А possession Form 1116, Part I Gross income from all sources в С Gross income sourced at partner leve Foreign gross income sourced at partnership level Passive category D Form 1116, Part I General category Е E Other Deductions allocated and apportioned at partner level G Interest expense Form 1116, Part I Form 1116, Part I н Other Deductions allocated and apportioned at partnership level to foreign source income Passive category Form 1116, Part I General category Other Other information Form 1116, Part II Total foreign taxes paid Form 1116, Part II Form 1116, line 12 М Total foreign taxes accrued Reduction in taxes available for credi 0 Foreign trading gross receipts Form 8873 Р Extraterritorial income exclusion Form 8873 Q Other foreign transactions See Partner's Instr. (Form 1065) 17. Alternative minimum tax (AMT) items Post-1986 depreciation adjustment в Adjusted gain or loss See Partner's Instr. Depletion (other than oil & gas) (Form 1065) and the С Oil, gas, & geothermal-gross income Instructions for D Oil, gas, & geothermal-deductions Form 6251 Е Other AMT items 18. Tax-exempt income and nondeductible expenses Tax-exempt interest income Form 1040, line 8b в Other tax-exempt income See Partner's Instr. (Form 1065) С Nondeductible expenses See Partner's Instr. (Form 1065) 19. Distributions Cash and marketable securities в Distribution subject to section 737 See Partner's Instr. (Form 1065) С Other property 20. Other information Form 4952, line 4a Investment income в Investment expenses Form 4952, line 5 Fuel tax credit information Form 4136 С D Qualified rehabilitation expenditures See Partner's Instr. (Form 1065) (other than rental real estate) Е 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 н Recapture of investment credit See Form 4255 Recapture of other credits See Partner's Instr. (Form 1065) Look-back interest-completed J long-term contracts See Form 8697 Look-back interest-income forecast κ See Form 8866 method Dispositions of property with L section 179 deductions м Recapture of section 179 deduction Interest expense for corporate Ν partners o Section 453(I)(3) information Section 453A(c) information Section 1260(b) information Q Interest allocable to production R expenditures See Partner's Instr. (Form 1065) CCF nonqualified withdrawals s Depletion Information-oil and gas U Amortization of reforestation costs

Unrelated business taxable income

Precontribution gain (loss)

Section 108(i) information

Net investment income

Other information

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