

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.

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

	<i>Report on</i>
Passive loss	See Partner's Instr. (Form 1065)
Passive income	Schedule E, line 28, column (g)
Nonpassive loss	See Partner's Instr. (Form 1065)
Nonpassive income	Schedule E, line 28, column (j)

2. Net rental real estate income (loss) See Partner's Instr. (Form 1065)

3. Other net rental income (loss)
 Net income Schedule E, line 28, column (g)
 Net loss See Partner's Instr. (Form 1065)

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

9a. Net long-term capital gain (loss) Schedule D, line 12

9b. Collectibles (28%) gain (loss) 28% Rate Gain Worksheet, line 4 (Schedule D instructions)

9c. Unrecaptured section 1250 gain See Partner's Instr. (Form 1065)

10. Net section 1231 gain (loss) See Partner's Instr. (Form 1065)

11. Other income (loss)

<i>Code</i>	
A Other portfolio income (loss)	See Partner's Instr. (Form 1065)
B Involuntary conversions	See Partner's Instr. (Form 1065)
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 Partner's Instr. (Form 1065)

12. Section 179 deduction See Partner's Instr. (Form 1065)

13. Other deductions

A Cash contributions (50%)	} See Partner's Instr. (Form 1065)	
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%)	} See Partner's Instr. (Form 1065)	
G Contributions (100%)		
H Investment interest expense		Form 4952, line 1
I Deductions—royalty income		Schedule E, line 19
J Section 59(e)(2) expenditures		See Partner's Instr. (Form 1065)
K Deductions—portfolio (2% floor)		Schedule A, line 23
L Deductions—portfolio (other)		Schedule A, line 28
M Amounts paid for medical insurance		Schedule A, line 1 or Form 1040, line 29
N Educational assistance benefits		See Partner's Instr. (Form 1065)
O Dependent care benefits		Form 2441, line 12
P Preproductive period expenses		See Partner's Instr. (Form 1065)
Q Commercial revitalization deduction from rental real estate activities		See Form 8582 instructions
R Pensions and IRAs		See Partner's Instr. (Form 1065)
S Reforestation expense deduction	See Partner's Instr. (Form 1065)	
T Domestic production activities information	See Form 8903 instructions	
U Qualified production activities income	Form 8903, line 7b	
V Employer's Form W-2 wages	Form 8903, line 17	
W Other deductions	See Partner's Instr. (Form 1065)	

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.

A Net earnings (loss) from self-employment	Schedule SE, Section A or B
B Gross farming or fishing income	See Partner's Instr. (Form 1065)
C Gross non-farm income	See Partner's Instr. (Form 1065)

15. Credits

A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See Partner's Instr. (Form 1065)	
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credit		
G Other rental credits		
H Undistributed capital gains credit		Form 1040, line 73; box a
I Biofuel producer credit		See Partner's Instr. (Form 1065)

<i>Code</i>		<i>Report on</i>
J Work opportunity credit	} See Partner's Instr. (Form 1065)	
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		
N Credit for employer social security and Medicare taxes		
O Backup withholding		
P Other credits		
16. Foreign transactions		
A Name of country or U.S. possession	} Form 1116, Part I	
B Gross income from all sources		
C Gross income sourced at partner level		
<i>Foreign gross income sourced at partnership level</i>		
D Passive category	} Form 1116, Part I	
E General category		
F Other		
<i>Deductions allocated and apportioned at partner level</i>		
G Interest expense	Form 1116, Part I	
H Other	Form 1116, Part I	
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
I Passive category	} Form 1116, Part I	
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 Partner's Instr. (Form 1065)	
17. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	
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	Form 1040, line 8b	
B Other tax-exempt income	See Partner's Instr. (Form 1065)	
C Nondeductible expenses	See Partner's Instr. (Form 1065)	
19. Distributions		
A Cash and marketable securities	} See Partner's Instr. (Form 1065)	
B Distribution subject to section 737		
C Other property		
20. Other information		
A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Fuel tax credit information	Form 4136	
D Qualified rehabilitation expenditures (other than rental real estate)	See Partner's Instr. (Form 1065)	
E 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	
H Recapture of investment credit	See Form 4255	
I Recapture of other credits	See Partner's Instr. (Form 1065)	
J Look-back interest—completed long-term contracts	See Form 8697	
K Look-back interest—income forecast method	See Form 8866	
L Dispositions of property with section 179 deductions	} See Partner's Instr. (Form 1065)	
M Recapture of section 179 deduction		
N Interest expense for corporate partners		
O Section 453(l)(3) information		
P Section 453A(c) information		
Q Section 1260(b) information		
R Interest allocable to production expenditures		
S CCF nonqualified withdrawals		
T Depletion Information—oil and gas		
U Reserved		
V Unrelated business taxable income		
W Precontribution gain (loss)		
X Section 108(i) information		
Y Net investment income		
Z Other information		