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**Schedule K-1  
(Form 8865)**

**2019**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019, or tax  
year beginning \_\_\_\_\_, 2019  
ending \_\_\_\_\_, 20\_\_

Final K-1

Amended K-1

OMB No. 1545-1668

**Partner's Share of Income, Deductions,  
Credits, etc.** ▶ See back of form.

**Part I Information About the Partnership**

**A1** Partnership's employer identification number \_\_\_\_\_

**A2** Reference ID number (see instructions) \_\_\_\_\_

**B** Partnership's name, address, city, state, and ZIP code  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Part II Information About the Partner**

**C** Partner's identifying number (Do not use TIN of a disregarded entity. See instructions.) \_\_\_\_\_

**D** Partner's name, address, city, state, and ZIP code  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Disregarded entity:  
Name of beneficial owner \_\_\_\_\_

**E** Partner's share of profit, loss, capital, and deductions (see Partner's Instr. (Form 1065)):

	Beginning		Ending	
Profit	_____ %		_____ %	
Loss	_____ %		_____ %	
Capital	_____ %		_____ %	
Deductions	_____ %		_____ %	

Check if decrease is due to sale or exchange of partnership interest . . .

**F Partner's Capital Account Analysis**

	Tax Basis Capital
<b>Beginning capital account</b> . . . . .	\$ _____
Capital contributed during the year . . . . .	\$ _____
Current year net income (loss) . . . . .	\$ _____
Other increase (decrease) (attach explanation) \$ _____	
Withdrawals & distributions . . . . .	\$ ( _____ )
<b>Ending capital account</b> . . . . .	\$ _____

**G Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning . . . . .	\$ _____
Ending . . . . .	\$ _____

**For IRS Use Only**

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

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4a</b>	Guaranteed payments for services		
<b>4b</b>	Guaranteed payments for capital	<b>16</b>	Foreign transactions
<b>4c</b>	Total guaranteed payments		
<b>5</b>	Interest income		
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends		
<b>6c</b>	Dividend equivalents		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)	<b>17</b>	Alternative minimum tax (AMT) items
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain		
<b>10</b>	Net section 1231 gain (loss)		
<b>11</b>	Other income (loss)	<b>18</b>	Tax-exempt income and nondeductible expenses
		<b>19</b>	Distributions
<b>12</b>	Section 179 deduction		
<b>13</b>	Other deductions	<b>20</b>	Other information
<b>14</b>	Self-employment earnings (loss)		

**This list identifies the codes used on Schedule K-1 for partners and provides summarized reporting information for partners who file Form 1040 or 1040-SR. 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.**

	<i>Report on</i>	<i>Code</i>	<i>Report on</i>									
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		<b>H</b> Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a									
Passive loss	<i>Report on</i>	<b>I</b> Biofuel producer credit	} See Partner's Instr. (Form 1065)									
Passive income	See Partner's Instr. (Form 1065)	<b>J</b> Work opportunity credit										
Nonpassive loss	Schedule E, line 28, column (h)	<b>K</b> Disabled access credit										
Nonpassive income	See Partner's Instr. (Form 1065)	<b>L</b> Empowerment zone employment credit										
<b>2. Net rental real estate income (loss)</b>	See Partner's Instr. (Form 1065)	<b>M</b> Credit for increasing research activities										
<b>3. Other net rental income (loss)</b>		<b>N</b> Credit for employer social security and Medicare taxes										
Net income	Schedule E, line 28, column (h)	<b>O</b> Backup withholding										
Net loss	See Partner's Instr. (Form 1065)	<b>P</b> Other credits										
<b>4a. Guaranteed payment services</b>	See Partner's Instr. (Form 1065)	<b>16. Foreign transactions</b>										
<b>4b. Guaranteed payment capital</b>	See Partner's Instr. (Form 1065)	<b>A</b> Name of country or U.S. possession		} Form 1116, Part I								
<b>4c. Guaranteed payment total</b>	See Partner's Instr. (Form 1065)	<b>B</b> Gross income from all sources										
<b>5. Interest income</b>	Form 1040 or 1040-SR, line 2b	<b>C</b> Gross income sourced at partner level										
<b>6a. Ordinary dividends</b>	Form 1040 or 1040-SR, line 3b	<i>Foreign gross income sourced at partnership level</i>										
<b>6b. Qualified dividends</b>	Form 1040 or 1040-SR, line 3a	<b>D</b> Reserved for future use	} Form 1116, Part I									
<b>6c. Dividend equivalents</b>	See Partner's Instr. (Form 1065)	<b>E</b> Foreign branch category										
<b>7. Royalties</b>	Schedule E, line 4	<b>F</b> Passive category										
<b>8a. Net short-term capital gain (loss)</b>	Schedule D, line 5	<b>G</b> General category										
<b>8b. Net long-term capital gain (loss)</b>	Schedule D, line 12	<b>H</b> Other										
<b>9b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<i>Deductions allocated and apportioned at partner level</i>										
<b>9c. Unrecaptured section 1250 gain</b>	See Partner's Instr. (Form 1065)	<b>I</b> Interest expense	Form 1116, Part I									
<b>10. Net section 1231 gain (loss)</b>	See Partner's Instr. (Form 1065)	<b>J</b> Other	Form 1116, Part I									
<b>11. Other income (loss)</b>		<i>Deductions allocated and apportioned at partnership level to foreign source income</i>										
<b>Code</b>		<b>K</b> Reserved for future use	} Form 1116, Part I									
<b>A</b> Other portfolio income (loss)	See Partner's Instr. (Form 1065)	<b>L</b> Foreign branch category										
<b>B</b> Involuntary conversions	See Partner's Instr. (Form 1065)	<b>M</b> Passive category										
<b>C</b> Section 1256 contracts & straddles	Form 6781, line 1	<b>N</b> General category										
<b>D</b> Mining exploration costs recapture	See Pub. 535	<b>O</b> Other										
<b>E</b> Cancellation of debt	Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 982	<i>Other information</i>										
<b>F</b> Section 743(b) positive adjustments	See Partner's Instr. (Form 1065)	<b>P</b> Total foreign taxes paid	Form 1116, Part II									
<b>G</b> Other income (loss)	See Partner's Instr. (Form 1065)	<b>Q</b> Total foreign taxes accrued	Form 1116, Part II									
<b>12. Section 179 deduction</b>	See Partner's Instr. (Form 1065)	<b>R</b> Reduction in taxes available for credit	Form 1116, line 12									
<b>13. Other deductions</b>		<b>S</b> Foreign trading gross receipts	Form 8873									
<b>A</b> Cash contributions (60%)	} See Partner's Instr. (Form 1065)	<b>T</b> Extraterritorial income exclusion	Form 8873									
<b>B</b> Cash contributions (30%)		} See Partner's Instr. (Form 1065)	<b>U</b> Other foreign transactions	See Partner's Instr. (Form 1065)								
<b>C</b> Noncash contributions (50%)			} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>17. Alternative minimum tax (AMT) items</b>								
<b>D</b> Noncash contributions (30%)				} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>A</b> Post-1986 depreciation adjustment							
<b>E</b> Capital gain property to a 50% organization (30%)					} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>B</b> Adjusted gain or loss						
<b>F</b> Capital gain property (20%)						} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>C</b> Depletion (other than oil & gas)					
<b>G</b> Contributions (100%)							} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>D</b> Oil, gas, & geothermal—gross income				
<b>H</b> Investment interest expense								} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>E</b> Oil, gas, & geothermal—deductions			
<b>I</b> Deductions—royalty income									} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>F</b> Other AMT items		
<b>J</b> Section 59(e)(2) expenditures										} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>18. Tax-exempt income and nondeductible expenses</b>	
<b>K</b> Excess business interest expense	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251										<b>A</b> Tax-exempt interest income	Form 1040 or 1040-SR, line 2a
<b>L</b> Deductions—portfolio (other)		} See Partner's Instr. (Form 1065) and the Instructions for Form 6251									<b>B</b> Other tax-exempt income	See Partner's Instr. (Form 1065)
<b>M</b> Amounts paid for medical insurance			} See Partner's Instr. (Form 1065) and the Instructions for Form 6251								<b>C</b> Nondeductible expenses	See Partner's Instr. (Form 1065)
<b>N</b> Educational assistance benefits				} See Partner's Instr. (Form 1065) and the Instructions for Form 6251							<b>19. Distributions</b>	
<b>O</b> Dependent care benefits					} See Partner's Instr. (Form 1065) and the Instructions for Form 6251						<b>A</b> Cash and marketable securities	} See Partner's Instr. (Form 1065)
<b>P</b> Preproductive period expenses						} See Partner's Instr. (Form 1065) and the Instructions for Form 6251					<b>B</b> Distribution subject to section 737	
<b>Q</b> Commercial revitalization deduction from rental real estate activities							} See Partner's Instr. (Form 1065) and the Instructions for Form 6251				<b>C</b> Other property	
<b>R</b> Pensions and IRAs								} See Partner's Instr. (Form 1065) and the Instructions for Form 6251			<b>20. Other information</b>	
<b>S</b> Reforestation expense deduction									} See Partner's Instr. (Form 1065) and the Instructions for Form 6251		<b>A</b> Investment income	Form 4952, line 4a
<b>T</b> through <b>U</b>										} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>B</b> Investment expenses	Form 4952, line 5
<b>V</b> Section 743(b) negative adjustments	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251										<b>C</b> Fuel tax credit information	Form 4136
<b>W</b> Other deductions		} See Partner's Instr. (Form 1065) and the Instructions for Form 6251									<b>D</b> Qualified rehabilitation expenditures (other than rental real estate)	} See Partner's Instr. (Form 1065)
<b>14. Self-employment earnings (loss)</b>			} See Partner's Instr. (Form 1065) and the Instructions for Form 6251								<b>E</b> Basis of energy property	
<b>Note:</b> If you have a section 179 deduction or any partner-level deductions, see the Partner's Instr. (Form 1065) before completing Schedule SE.				} See Partner's Instr. (Form 1065) and the Instructions for Form 6251							<b>F</b> through <b>G</b>	
<b>A</b> Net earnings (loss) from self-employment					} See Partner's Instr. (Form 1065) and the Instructions for Form 6251						<b>H</b> Recapture of investment credit	
<b>B</b> Gross farming or fishing income						} See Partner's Instr. (Form 1065) and the Instructions for Form 6251					<b>I</b> Recapture of other credits	
<b>C</b> Gross non-farm income							} See Partner's Instr. (Form 1065) and the Instructions for Form 6251				<b>J</b> Look-back interest—completed long-term contracts	See Form 8697
<b>15. Credits</b>								} See Partner's Instr. (Form 1065) and the Instructions for Form 6251			<b>K</b> Look-back interest—income forecast method	See Form 8866
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings									} See Partner's Instr. (Form 1065) and the Instructions for Form 6251		<b>L</b> Dispositions of property with section 179 deductions	} See Partner's Instr. (Form 1065)
<b>B</b> Low-income housing credit (other) from pre-2008 buildings										} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>M</b> Recapture of section 179 deduction	
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251										<b>N</b> Interest expense for corporate partners	
<b>D</b> Low-income housing credit (other) from post-2007 buildings		} See Partner's Instr. (Form 1065) and the Instructions for Form 6251									<b>O</b> Code O through Y	
<b>E</b> Qualified rehabilitation expenditures (rental real estate)			} See Partner's Instr. (Form 1065) and the Instructions for Form 6251								<b>Z</b> Section 199A information	
<b>F</b> Other rental real estate credit				} See Partner's Instr. (Form 1065) and the Instructions for Form 6251							<b>AA</b> Section 704(c) information	
<b>G</b> Other rental credits					} See Partner's Instr. (Form 1065) and the Instructions for Form 6251						<b>AB</b> Section 751 gain (loss)	
						} See Partner's Instr. (Form 1065) and the Instructions for Form 6251					<b>AC</b> Section 1(h)(5) gain (loss)	
							} See Partner's Instr. (Form 1065) and the Instructions for Form 6251				<b>AD</b> Section 1250 unrecaptured gain	
								} See Partner's Instr. (Form 1065) and the Instructions for Form 6251			<b>AE</b> Excess taxable income	
									} See Partner's Instr. (Form 1065) and the Instructions for Form 6251		<b>AF</b> Excess business interest income	
										} See Partner's Instr. (Form 1065) and the Instructions for Form 6251	<b>AG</b> Gross receipts for section 59A(e)	
	} See Partner's Instr. (Form 1065) and the Instructions for Form 6251										<b>AH</b> Other information	