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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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SCHEDULE P (Form 1040-NR)

Department of the Treasury

Internal Revenue Service

Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year

OMB No. 1545-0074

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

2023

Name shown on Form 1040-NR (foreign partner)

Your identifying number

Part I Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year										
(a) Name of partnership	(b) Address	(c) Employer Identification Number (EIN)	(d)(1) Percentage interest transferred	(d)(2) Units transferred	(e) Date acquired (mm/dd/yyyy)	(f) Date transferred (mm/dd/yyyy)				
A	ONL	Y	DR	AFI						
В	Ootok	OK	10	20	22					
С	OCTOR		13	, 20	20					
D	DO	NO	TF	FILE						

Note: If you have transferred more than four partnership interests, continue on a separate page. See instructions.

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 93752D

Schedule P (Form 1040-NR) 2023

ŀ	Part II	Foreign Partner's Gain or Loss on Transfer of Interests in Certain Partn	erships				
			Partnership Interest Transferred				
	Comp	olete lines 1–9 if your Schedule K-3 (Form 1065), Part XIII, includes information on					
	lines 1	1 through 6. Complete lines 1–3 and line 18 if your Schedule K-3 (Form 1065), Part includes information on line 7.	(A)	(B)	(C)	(D)	
1	Proceed	ds/amount realized from the transfer of partnership interest					
2		705 outside basis					
3		utside gain (loss) on transfer of partnership interest. Subtract line 2 from line 1					
4	Total outside ordinary gain (loss) that would be recognized on the deemed sale of section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 1						
5	Total ou interest	utside capital gain (loss) that would be recognized on the transfer of the partnership at Subtract line 4 from line 3	TA				
6	deemed	ate effectively connected ordinary gain (loss) that would be recognized on the d sale of section 751 property. Enter amount from Schedule K-3 (Form 1065), Part					
7	Aggrega	ate effectively connected capital gain (loss) that would be recognized on the deemed sale	0 4		3		
_		section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 3					
8	See inst	nized effectively connected ordinary gain (loss). Enter the smaller of line 4 or line 6. tructions	7 7				
9		nized outside effectively connected capital gain (loss). Enter the smaller of line 5 or See instructions	_				
		plete lines 10–17 only if the capital gain (loss) on line 5 is long term and an unt was reported on your Schedule K-3 (Form 1065), Part XIII, line 4 or line 5.					
0		utside collectibles gain that would be recognized on the deemed sale of section assets. See instructions					
1		utside unrecaptured section 1250 gain that would be recognized on the deemed sale on 1(h)(6) assets. See instructions					
2		utside look-through capital gains. Add lines 10 and 11					
13		ate effectively connected collectibles gain that would be recognized on the deemed section 1(h)(5) assets. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 4					
14	on the	ate effectively connected unrecaptured section 1250 gain that would be recognized deemed sale of section 1(h)(6) assets. Enter amount from Schedule K-3 (Form 1065), I, line 5					
15	Total ag	ggregate effectively connected look-through capital gains. Add lines 13 and 14					
16	amount	amount entered on line 9 is from line 5, then enter the amount from line 12. If the entered on line 9 is from line 7, then enter the amount from line 15. See instructions					
		ther and where to report lines 10 and 11 or lines 13 and 14 on your Form 1040-NR.					
7	_	nized effectively connected residual long-term capital gain (loss). Subtract line 16 from Enter this amount on Form 8949, Part II, line 1					
8	real pro	gain (loss) that would be recognized under section 897(g) on the deemed sale of U.S. perty interests. Enter the amount from Schedule K-3 (Form 1065), Part XIII, line 7. See ions					