



**Note:** *The draft you are looking for begins on the next page.*

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**SCHEDULE K-2  
(Form 8865)**

Department of the Treasury  
Internal Revenue Service

Name of partnership

**Partners' Distributive Share Items—International**

Attach to Form 8865.

Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

**2024**

Employer identification  
number (EIN) (if any)

Reference ID number (see instructions)

**A** Check to indicate the parts of Schedule K-2 that apply.

- 1 Does Part I apply? If "Yes," complete and attach Part I
- 2 Does Part II apply? If "Yes," complete and attach Part II
- 3 Does Part III apply? If "Yes," complete and attach Part III
- 4 Does Part IV apply? If "Yes," complete and attach Part IV
- 5 Does Part V apply? If "Yes," complete and attach Part V
- 6 Does Part VI apply? If "Yes," complete and attach Part VI
- 7 Does Part VII apply? If "Yes," complete and attach Part VII
- 8 Does Part VIII apply? If "Yes," complete and attach Part VIII

	Yes	No
1		
2		
3		
4		
5		
6		
7		
8		

**Part I Partnership's Other Current Year International Information**

Check box(es) for additional specified attachments. See instructions.

- 1. Gain on personal property sale
- 4. Foreign tax translation
- 7. Reserved for future use
- 10. Partner loan transactions
- 2. Foreign oil and gas taxes
- 5. High-taxed income
- 8. Form 5471 information
- 11. Dual consolidated loss
- 3. Splitter arrangements
- 6. Section 267A disallowed deduction
- 9. Other forms
- 12. Other international items  
(attach description and statement)

**Part II Foreign Tax Credit Limitation**

**Section 1—Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
1 Sales							
A _____							
B _____							
C _____							
2 Gross income from performance of services							
A _____							
B _____							
C _____							
3 Gross rental real estate income							
A _____							
B _____							
C _____							
4 Other gross rental income							
A _____							
B _____							
C _____							

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part II Foreign Tax Credit Limitation** (continued)

**Section 1 – Gross Income** (continued)

Description	Foreign Source					(f) Sourced by partner	(g) Total
	(a) U.S. source	(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
<b>5</b> Guaranteed payments . . . . .							
<b>6</b> Interest income							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>7</b> Ordinary dividends (exclude amount on line 8)							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>8</b> Qualified dividends							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>9</b> Reserved for future use . . . . .							
<b>10</b> Royalties and license fees							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>11</b> Net short-term capital gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>12</b> Net long-term capital gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>13</b> Collectibles (28%) gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>14</b> Unrecaptured section 1250 gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part II Foreign Tax Credit Limitation** (continued)

**Section 1 – Gross Income** (continued)

Description	Foreign Source					(f) Sourced by partner	(g) Total
	(a) U.S. source	(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
<b>15</b> Net section 1231 gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>16</b> Section 986(c) gain . . . . .							
<b>17</b> Section 987 gain . . . . .							
<b>18</b> Section 988 gain . . . . .							
<b>19</b> Reserved for future use							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>20</b> Other income (see instructions)							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>21</b> Reserved for future use							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>22</b> Reserved for future use							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>23</b> Reserved for future use							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>24</b> <b>Total gross income</b> (combine lines 1 through 23) . . . . .							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part II Foreign Tax Credit Limitation** *(continued)*

**Section 2—Deductions**

Description	Foreign Source					(f) Sourced by partner	(g) Total
	(a) U.S. source	(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
25 Expenses allocable to sales income . . . . .							
26 Expenses allocable to gross income from performance of services . . . . .							
27 Net short-term capital loss . . . . .							
28 Net long-term capital loss . . . . .							
29 Collectibles loss . . . . .							
30 Net section 1231 loss . . . . .							
31 Other losses . . . . .							
32 Research & experimental (R&E) expenses							
<b>A</b> SIC code: . . . . .							
<b>B</b> SIC code: . . . . .							
<b>C</b> SIC code: . . . . .							
33 Allocable rental expenses—depreciation, depletion, and amortization							
34 Allocable rental expenses—other than depreciation, depletion, and amortization							
35 Allocable royalty and licensing expenses—depreciation, depletion, and amortization . . . . .							
36 Allocable royalty and licensing expenses—other than depreciation, depletion, and amortization . . . . .							
37 Depreciation not included on line 33 or line 35 . . . . .							
38 Charitable contributions . . . . .							
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T . . . . .							
41 Other interest expense—business . . . . .							
42 Other interest expense—investment . . . . .							
43 Other interest expense—passive activity . . . . .							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32 . . . . .							
45 Foreign taxes not creditable but deductible . . . . .							

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part II Foreign Tax Credit Limitation** (continued)

**Section 2—Deductions** (continued)

Description	Foreign Source					(f) Sourced by partner	(g) Total
	(a) U.S. source	(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss . . . . .							
47 Section 987 loss . . . . .							
48 Section 988 loss . . . . .							
49 Other allocable deductions (see instructions) . . . . .							
50 Other apportioned share of deductions (see instructions) . . . . .							
51 Reserved for future use . . . . .							
52 Reserved for future use . . . . .							
53 Reserved for future use . . . . .							
54 <b>Total deductions</b> (combine lines 25 through 53) . . . . .							
55 <b>Net income (loss)</b> (subtract line 54 from line 24) . . . . .							

**Part III Other Information for Preparation of Form 1116 or 1118**

**Section 1—R&E Expenses Apportionment Factors**

Description	Foreign Source					(f) Sourced by partner	(g) Total
	(a) U.S. source	(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
<b>A</b> SIC code: _____							
<b>B</b> SIC code: _____							
<b>C</b> SIC code: _____							
<b>D</b> SIC code: _____							
<b>E</b> SIC code: _____							
<b>F</b> SIC code: _____							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
<b>A</b> R&E expense with respect to activity performed in the United States							
<b>(i)</b> SIC code: _____							<b>2A(i)</b>
<b>(ii)</b> SIC code: _____							<b>2A(ii)</b>
<b>(iii)</b> SIC code: _____							<b>2A(iii)</b>
<b>B</b> R&E expense with respect to activity performed outside the United States							
<b>(i)</b> SIC code: _____							<b>2B(i)</b>
<b>(ii)</b> SIC code: _____							<b>2B(ii)</b>
<b>(iii)</b> SIC code: _____							<b>2B(iii)</b>

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part III** Other Information for Preparation of Form 1116 or 1118 (continued)

**Section 2—Interest Expense Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
<b>1</b> Total average value of assets . . . . .							
<b>2</b> Sections 734(b) and 743(b) adjustment to assets—average value . . . . .							
<b>3</b> Assets attracting directly allocable interest expense under Regulations section 1.861-10(e) . . . . .							
<b>4</b> Other assets attracting directly allocable interest expense under Regulations section 1.861-10T . . . . .							
<b>5</b> Assets excluded from apportionment formula . . . . .							
<b>6a</b> Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2) . . . . .							
<b>b</b> Assets attracting business interest expense . . . . .							
<b>c</b> Assets attracting investment interest expense . . . . .							
<b>d</b> Assets attracting passive activity interest expense . . . . .							
<b>7</b> Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment) . . . . .							
<b>8</b> Basis in stock of CFCs (see attachment)							

**Section 3—Foreign-Derived Intangible Income (FDII) Deduction Apportionment Factors**

Description	(a) U.S. source	Foreign Source			(e) Sourced by partner	(f) Total
		(b) Passive category income	(c) General category income	(d) Other (category code _____) (country code _____)		
<b>1</b> Foreign-derived gross receipts . . . . .						
<b>2</b> Cost of goods sold (COGS) . . . . .						
<b>3</b> Partnership deductions allocable to foreign-derived gross receipts . . . . .						
<b>4</b> Other partnership deductions apportioned to foreign-derived gross receipts . . . . .						

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part III** Other Information for Preparation of Form 1116 or 1118 (continued)

**Section 4—Foreign Taxes**

Description	(a) Type of tax	(b) Section 951A category income		(c) Foreign branch category income		
		U.S.	Foreign	U.S.	Foreign	Partner
<b>1</b> Direct (section 901 or 903) foreign taxes: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued						
<b>A</b> _____						
<b>B</b> _____						
<b>C</b> _____						
<b>D</b> _____						
<b>E</b> _____						
<b>F</b> _____						
<b>2</b> Reduction of taxes (total)						
<b>A</b> Taxes on foreign mineral income . . . . .						
<b>B</b> Reserved for future use . . . . .						
<b>C</b> International boycott provisions . . . . .						
<b>D</b> Failure-to-file penalties . . . . .						
<b>E</b> Taxes with respect to splitter arrangements . . . . .						
<b>F</b> Taxes on foreign corporate distributions . . . . .						
<b>G</b> Other . . . . .						
<b>3</b> Foreign tax redeterminations						
<b>A</b> _____ Related tax year: _____ Date tax paid: _____ Contested tax . . . . . <input type="checkbox"/>						
<b>B</b> _____ Related tax year: _____ Date tax paid: _____ Contested tax . . . . . <input type="checkbox"/>						
<b>C</b> _____ Related tax year: _____ Date tax paid: _____ Contested tax . . . . . <input type="checkbox"/>						
<b>4</b> Reserved for future use . . . . .						
<b>5</b> Reserved for future use . . . . .						
<b>6</b> Reserved for future use . . . . .						



Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part III** Other Information for Preparation of Form 1116 or 1118 (continued)

**Section 4—Foreign Taxes** (continued)

	(d) Passive category income			(e) General category income			(f) Other	(g) Total
	U.S.	Foreign	Partner	U.S.	Foreign	Partner	(category code _____)	
1								
A								
B								
C								
D								
E								
F								
2								
A								
B								
C								
D								
E								
F								
G								
3								
A								
B								
C								
4								
5								
6								

**Section 5—Other Tax Information**

Description	(a) U.S. source	Foreign Source				(f) Other (category code _____) (country code _____)	(g) Sourced by partner	(h) Total
		(b) Section 951A category income	(c) Foreign branch category income	(d) Passive category income	(e) General category income			
1 Section 743(b) positive income adjustment .								
2 Section 743(b) negative income adjustment .								
3 Reserved for future use . .								
4 Reserved for future use . .								

Name of partnership	EIN (if any)	Reference ID number (see instructions)
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**Part IV Information on Partners' Section 250 Deduction With Respect to Foreign-Derived Intangible Income (FDII)**

**Section 1—Information To Determine Deduction Eligible Income (DEI) and Qualified Business Asset Investment (QBAI) on Form 8993**

1 Net income (loss)	1	
2a DEI gross receipts	2a	
b DEI COGS	2b	
c DEI properly allocated and apportioned deductions	2c	
3 Reserved for future use	3	
4 Controlled foreign corporation (CFC) dividends	4	
5 Financial services income	5	
6 Domestic oil and gas extraction income	6	
7 Foreign branch income	7	
8 Partnership QBAI	8	

**Section 2—Information To Determine Foreign-Derived Deduction Eligible Income (FDDEI) on Form 8993 (see instructions)**

Description	(a) Foreign-derived income from all sales of general property	(b) Foreign-derived income from all sales of intangible property	(c) Foreign-derived income from all services	(d) Total (add columns (a) through (c))
9 Gross receipts				
10 COGS				
11 Allocable deductions				
12 Other apportioned deductions				12

**Section 3—Other Information for Preparation of Form 8993**

Description	(a) DEI	(b) FDDEI	(c) Total
13 Interest deductions			
A Interest expense specifically allocable under Regulations section 1.861-10(e)			
B Other interest expense specifically allocable under Regulations section 1.861-10T			
C Other interest expense			
14 Interest expense apportionment factors			
A Total average value of assets			
B Sections 734(b) and 743(b) adjustment to assets—average value			
C Assets attracting directly allocable interest expense under Regulations section 1.861-10(e)			
D Other assets attracting directly allocable interest expense under Regulations section 1.861-10T			
E Assets excluded from apportionment formula			
F Total assets used for apportionment (the sum of lines 14C, 14D, and 14E subtracted from the sum of lines 14A and 14B)			
<b>R&amp;E expenses apportionment factors</b>			
15 Gross receipts by SIC code			
A SIC code:			
B SIC code:			
C SIC code:			
16 R&E expenses by SIC code			
A SIC code:			16A
B SIC code:			16B
C SIC code:			16C

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part V Distributions From Foreign Corporations to Partnership**

	(a) Name of distributing foreign corporation	(b) EIN or reference ID number	(c) Date of distribution	(d) Functional currency of distributing foreign corporation	(e) Amount of distribution in functional currency
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					

	(f) Amount of E&P distribution in functional currency	(g) Spot rate (functional currency to U.S. dollars)	(h) Amount of distribution in U.S. dollars	(i) Amount of E&P distribution in U.S. dollars	(j) Qualified foreign corporation	(k) Reserved for future use
A					<input type="checkbox"/>	
B					<input type="checkbox"/>	
C					<input type="checkbox"/>	
D					<input type="checkbox"/>	
E					<input type="checkbox"/>	
F					<input type="checkbox"/>	
G					<input type="checkbox"/>	
H					<input type="checkbox"/>	
I					<input type="checkbox"/>	
J					<input type="checkbox"/>	
K					<input type="checkbox"/>	
L					<input type="checkbox"/>	
M					<input type="checkbox"/>	
N					<input type="checkbox"/>	
O					<input type="checkbox"/>	

Name of partnership	EIN (if any)	Reference ID number (see instructions)
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**Part VI Information on Partners' Section 951(a)(1) and Section 951A Inclusions**

- a** Separate category (enter code—see instructions) . . . . .
- b** If U.S. source, complete as a separate Part VI by separate category and check box

	(a) Name of CFC	(b) EIN or reference ID number	(c) Ending of CFC tax year	(d) Partners' share of CFC items through their ownership in the partnership ("aggregate share")	(e) Aggregate share of subpart F income	(f) Aggregate section 951(a)(1)(B) inclusion	(g) Tested income
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
<b>1</b>	<b>Partnership total</b> (sum for all CFCs) . . . . .						

	(h) Tested loss	(i) Aggregate share of tested income	(j) Aggregate share of tested loss	(k) Aggregate share of QBAI	(l) Aggregate share of the tested loss QBAI amount	(m) Aggregate share of tested interest income	(n) Aggregate share of tested interest expense
A	( )		( )		( )		
B	( )		( )		( )		
C	( )		( )		( )		
D	( )		( )		( )		
E	( )		( )		( )		
F	( )		( )		( )		
G	( )		( )		( )		
H	( )		( )		( )		
I	( )		( )		( )		
J	( )		( )		( )		
K	( )		( )		( )		
<b>1</b>	( )		( )		( )		

Name of partnership	EIN (if any)	Reference ID number (see instructions)
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**Part VII Information Regarding Passive Foreign Investment Companies (PFICs)**  
**Section 1 – General Information**

General Information					
	(a) Name of PFIC	(b) EIN or reference ID number	(c) Address of PFIC	(d) Beginning of PFIC tax year	(e) Ending of PFIC tax year
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					

Summary of Annual Information				Information Regarding Elections				
(f) Description of each class of PFIC shares	(g) Dates PFIC shares acquired during tax year (if applicable)	(h) Total number of PFIC shares held at end of tax year	(i) Total value of PFIC shares held at end of tax year	(j) Election by partnership (enter code—see instructions)	(k) Check if foreign corporation has documented its eligibility to be treated as a qualifying insurance corporation under section 1297(f)(2).	(l) Check if PFIC has indicated its shares are “marketable stock” within the meaning of section 1296(e).	(m) Check if PFIC is also a CFC within the meaning of section 957.	(n) Check if PFIC meets the income test or asset test of section 1297(a) for the tax year.
A					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Name of partnership

EIN (if any)

Reference ID number (see instructions)

**Part VII Information Regarding Passive Foreign Investment Companies (PFICs) (continued)**

**Section 2—Additional Information on PFIC or Qualified Electing Fund (QEF)**

General Information		QEF Information		Section 1296 Mark-to-Market Information		Section 1291 and Other Information		
(a) Name of PFIC	(b) EIN or reference ID number	(c) Ordinary earnings	(d) Net capital gain	(e) Fair market value (FMV) of PFIC shares at beginning of tax year	(f) FMV of PFIC shares at end of tax year	(g) Dates PFIC shares were acquired	(h) Amount of cash and FMV of property distributed by PFIC during the current tax year (if applicable)	(i) Dates of distribution
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								

**Section 1291 and Other Information**

(j) Total creditable foreign taxes attributable to distribution by PFIC	(k) Total distributions from PFIC in preceding 3 tax years	(l) Dates PFIC shares disposed of during tax year (if applicable)	(m) Amount realized on disposition of PFIC shares	(n) Tax basis of PFIC shares on dates of disposition	(o) Gain (loss) on disposition of PFIC shares
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					

Name of partnership	EIN (if any)	Reference ID number (see instructions)
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**Part VIII Partners' Information for Base Erosion and Anti-Abuse Tax (Section 59A)**

**Section 1—Applicable Taxpayer** (see instructions)

Description	(a) Total	(b) Total ECI gross receipts	(c) Total non-ECI gross receipts
1 Gross receipts for section 59A(e)			
2 Gross receipts for the first preceding year			
3 Gross receipts for the second preceding year			
4 Gross receipts for the third preceding year			
5 Amounts included in the denominator of the base erosion percentage as described in Regulations section 1.59A-2(e)(3)			

**Section 2—Base Erosion Payments and Base Erosion Tax Benefits** (see instructions)

Description	(a) Total	(b) Total base erosion payments	(c) Total base erosion tax benefits
6 Reserved for future use			
7 Cost sharing transaction payments			
8 Purchase or creations of property rights for intangibles (patents, trademarks, etc.)			
9 Rents, royalties, and license fees			
10a Compensation/consideration paid for services <b>not</b> excepted by section 59A(d)(5)			
b Compensation/consideration paid for services excepted by section 59A(d)(5)			
11 Interest expense			
12 Payments for the purchase of tangible personal property			
13 Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by sections 59A(d)(3) and 59A(c)(2)(A)(iii)			
14a Nonqualified derivative payments			
b Qualified derivative payments excepted by section 59A(h)			
15 Payments reducing gross receipts made to surrogate foreign corporation			
16 Other payments—specify:			
17 Base erosion tax benefits related to payments reported on lines 6 through 16, on which tax is imposed by section 871, 881, or 884(f), with respect to which tax has been withheld under section 1441 or 1442 at the 30% statutory withholding tax rate or subject to tax under Regulations section 1.884-4(a)(2)(ii) at the 30% statutory rate (see instructions)			
18 Portion of base erosion tax benefits reported on lines 6 through 16, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty or subject to a reduced rate of tax under Regulations section 1.884-4(a)(2)(ii). Multiply the amount of the base erosion tax benefit by a fraction equal to the rate of tax imposed under the treaty over the 30% (0.30) statutory rate. See instructions			
19 <b>Total base erosion tax benefits</b> (subtract the sum of lines 17 and 18 from the sum of lines 7 through 16)			
20 Reserved for future use			
21 Reserved for future use			
22 Reserved for future use			