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

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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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TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule K-3 (Form 8865)

Department of the Treasury
Internal Revenue Service

Partner's Share of Income, Deductions, Credits, etc.—International

For calendar year 2025, or tax year beginning / / 2025 , ending / /

See separate instructions.

OMB No. 1545-1668

2025

Information About the Partnership	Information About the Partner
A1 Partnership's employer identification number (EIN) (if any)	**C** Partner's social security number (SSN) or taxpayer identification number (TIN) (Do not use the TIN of a disregarded entity. See instructions.)
A2 Reference ID number (see instructions)	
B Partnership's name, address, city, state, and ZIP code	**D** Name, address, city, state, and ZIP code for partner entered in box C. See instructions.

E Check to indicate the parts of Schedule K-3 that apply.

			Yes	No
1	Does Part I apply? If "Yes," complete and attach Part I	1	☐	☐
2	Does Part II apply? If "Yes," complete and attach Part II	2	☐	☐
3	Does Part III apply? If "Yes," complete and attach Part III	3	☐	☐
4	Does Part IV apply? If "Yes," complete and attach Part IV	4	☐	☐
5	Does Part V apply? If "Yes," complete and attach Part V	5	☐	☐
6	Does Part VI apply? If "Yes," complete and attach Part VI	6	☐	☐
7	Does Part VII apply? If "Yes," complete and attach Part VII	7	☐	☐
8	Does Part VIII apply? If "Yes," complete and attach Part VIII	8	☐	☐

F Check the applicable boxes. **(1)** ☐ Amended K-3 **(2)** ☐ Reserved for future use

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

Part I Partner's Share of Partnership's Other Current Year International Information

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

- ☐ 1. Gain on personal property sale
- ☐ 2. Foreign oil and gas taxes
- ☐ 3. Splitter arrangements
- ☐ 4. Foreign tax translation
- ☐ 5. High-taxed income
- ☐ 6. Section 267A disallowed deduction
- ☒ 7. Reserved for future use
- ☐ 8. Form 5471 information
- ☐ 9. Other forms
- ☐ 10. Partner loan transactions
- ☐ 11. Dual consolidated loss
- ☐ 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 (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code ____)	(f) Sourced by partner	(g) Total
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							
5 Guaranteed payments							
6 Interest income							
A							
B							
C							
7 Ordinary dividends (exclude amount on line 8)							
A							
B							
C							

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

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

Section 1—Gross Income *(continued)*

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code ____)	(f) Sourced by partner	(g) Total
8 Qualified dividends							
A							
B							
C							
9 Reserved for future use							
10 Royalties and license fees							
A							
B							
C							
11 Net short-term capital gain							
A							
B							
C							
12 Net long-term capital gain							
A							
B							
C							
13 Collectibles (28%) gain							
A							
B							
C							
14 Unrecaptured section 1250 gain							
A							
B							
C							
15 Net section 1231 gain							
A							
B							
C							

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership: | **EIN** (if any): | **Reference ID number** (see instr.):

Name of partner: | **SSN or TIN:**

Part II Foreign Tax Credit Limitation *(continued)*

Section 1—Gross Income *(continued)*

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

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership: | **EIN** (if any): | **Reference ID number** (see instr.):

Name of partner: | **SSN or TIN:**

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

Section 2—Deductions

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code ____)	(f) Sourced by partner	(g) Total
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							
A SIC code:							
B SIC code:							
C 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							

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

Part II Foreign Tax Credit Limitation *(continued)*

Section 2—Deductions *(continued)*

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by partner	(g) Total
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 **Total deductions** (combine lines 25 through 53)							
55 **Net income (loss)** (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	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)	(f) Sourced by partner	(g) Total
1 Gross receipts by SIC code							
A SIC code:							
B SIC code:							
C SIC code:							
D SIC code:							
E SIC code:							
F SIC code:							

2	Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.		
A	R&E expense with respect to activity performed in the United States		
	(i) SIC code: _____	**2A(i)**	
	(ii) SIC code: _____	**2A(ii)**	
	(iii) SIC code: _____	**2A(iii)**	
B	R&E expense with respect to activity performed outside the United States		
	(i) SIC code: _____	**2B(i)**	
	(ii) SIC code: _____	**2B(ii)**	
	(iii) SIC code:	**2B(iii)**	

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

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

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

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

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Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

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
1 Direct (section 901 or 903) foreign taxes: ☐ Paid ☐ Accrued						
A						
B						
C						
D						
E						
F						
2 Reduction of taxes (total)						
A Taxes on foreign mineral income						
B Reserved for future use						
C International boycott provisions						
D Failure-to-file penalties						
E Taxes with respect to splitter arrangements						
F Taxes on foreign corporate distributions						
G Other						
3 Foreign tax redeterminations						
A Related tax year: Date tax paid: Contested tax ☐						
B Related tax year: Date tax paid: Contested tax ☐						
C Related tax year: Date tax paid: Contested tax ☐						
4 Reserved for future use						
5 Reserved for future use						
6 Reserved for future use						

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership: | **EIN** (if any): | **Reference ID number** (see instr.):

Name of partner: | **SSN or TIN:**

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

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

Part IV Information on Partner's 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**	
3a	Income and gain from the sale or other disposition of intangible property under section 250(b)(3)(A)(i)(VII)(aa) (see instructions)	**3a**	
b	Income and gain from the sale or other disposition of certain other property under section 250(b)(3)(A)(i)(VII)(bb) (see instructions)	**3b**	
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) adjustments 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)			
R&E expenses apportionment factors			
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**	

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

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					☐	
B					☐	
C					☐	
D					☐	
E					☐	
F					☐	
G					☐	
H					☐	
I					☐	
J					☐	
K					☐	
L					☐	
M					☐	
N					☐	
O					☐	

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

Part VI Information on Partner's Section 951(a)(1) and Section 951A Inclusions

a Separate category (enter code) . . . . . .

b If box is checked, this is completed with respect to U.S. source income . . . . . ☐

	(a) Name of CFC	**(b)** EIN or reference ID number	**(c)** Ending of CFC tax year	**(d)** Partner's share of CFC items through its ownership in the partnership	**(e)** Partner's share of subpart F income	**(f)** Partner's section 951(a)(1)(B) inclusion	**(g)** Tested income
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
1	**Partner's total** (sum for all CFCs)						

	(h) Tested loss	**(i)** Partner's share of tested income	**(j)** Partner's share of tested loss	**(k)** Partner's share of QBAI	**(l)** Partner's share of the tested loss QBAI amount	**(m)** Partner's share of tested interest income	**(n)** Partner's share of tested interest expense
A	( )		( )		( )		
B	( )		( )		( )		
C	( )		( )		( )		
D	( )		( )		( )		
E	( )		( )		( )		
F	( )		( )		( )		
G	( )		( )		( )		
H	( )		( )		( )		
I	( )		( )		( )		
J	( )		( )		( )		
K	( )		( )		( )		
1	( )		( )		( )		

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

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)** Partner's share of total number of PFIC shares held by partnership at end of tax year	**(i)** Partner's share of total value of PFIC shares held by partnership at end of tax year	**(j)** Box is checked if foreign corporation has documented its eligibility to be treated as a qualifying insurance corporation under section 1297(f)(2).	**(k)** Box is checked if PFIC has indicated its shares are "marketable stock" within the meaning of section 1296(e).	**(l)** Box is checked if PFIC is also a CFC within the meaning of section 957.	**(m)** Box is checked if PFIC meets the income test or asset test of section 1297(a) for the tax year.
A					☐	☐	☐	☐
B					☐	☐	☐	☐
C					☐	☐	☐	☐
D					☐	☐	☐	☐
E					☐	☐	☐	☐
F					☐	☐	☐	☐
G					☐	☐	☐	☐
H					☐	☐	☐	☐
I					☐	☐	☐	☐
J					☐	☐	☐	☐
K					☐	☐	☐	☐
L					☐	☐	☐	☐

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

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)** Partner's share of ordinary earnings	**(d)** Partner's share of net capital gain	**(e)** Partner's share of fair market value (FMV) of PFIC shares held by partnership at beginning of tax year	**(f)** Partner's share of FMV of PFIC shares held by partnership at end of tax year	**(g)** Dates PFIC shares were acquired
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							

Section 1291 and Other Information

	(h) Partner's share of amount of cash and FMV of property distributed by PFIC during the current tax year (if applicable)	**(i)** Dates of distribution	**(j)** Partner's share of total creditable foreign taxes attributable to distribution by PFIC	**(k)** Partner's share of total distributions from PFIC in preceding 3 tax years	**(l)** Dates PFIC shares disposed of during tax year (if applicable)	**(m)** Partner's share of amount realized by partnership on disposition of PFIC shares	**(n)** Partner's share of partnership's tax basis in PFIC shares on dates of disposition (including partner-specific adjustments)	**(o)** Partner's share of gain (loss) on disposition by partnership of PFIC shares
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name of partnership:	**EIN** (if any):	**Reference ID number** (see instr.):
Name of partner:		**SSN or TIN:**

Part VIII Partner's 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 **not** 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. Multiply ratio of percentage withheld divided by 30% (0.30) times tax benefit. See instructions			
19	**Total base erosion tax benefits** (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			

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