Schedule K-1 (Form 1065)
Department of the Treasury
Internal Revenue Service

For calendar year 2008, or tax year beginning $\qquad$ , 2008 ending 20 Partner's Share of Income, Deductions,
Credits, etc. $\quad$ See back of form and separate instructions.


K Partner's share of liabilities at year end:
Nonrecourse . . . . . . . \$
Qualified nonrecourse financing . . \$
Recourse . . . . . . . . \$ $\qquad$

L Partner's capital account analysis:
Beginning capital account . . . . \$
Capital contributed during the year . \$
Current year increase (decrease) . . \$
Withdrawals \& distributions . . . $\$$
Ending capital account
. $\$$
$\qquad$Tax basis $\square$ GAAPSection 704(b) book
Other (explain)

Final K-1
$\square$ Amended K-1

## Part III Partner's Share of Current Year Income,

 Deductions, Credits, and Other Items

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 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.

Report on

Passive loss
Passive income
Nonpassive loss
Nonpassive income
2. Net rental real estate income (loss)
3. Other net rental income (loss)

Net income
Net loss
4. Guaranteed payments
5. Interest income

6a. Ordinary dividends
6b. Qualified dividends
7. Royalties
8. Net short-term capital gain (loss)

9a. Net long-term capital gain (loss) 9 b . Collectibles ( $28 \%$ ) gain (loss)

9c. Unrecaptured section 1250 gain
10. Net section 1231 gain (loss)
11. Other income (loss)

Code
A Other portfolio income (loss)
B Involuntary conversions
C Sec. 1256 contracts \& straddles
D Mining exploration costs recapture
E Cancellation of debt
F Other income (loss)
12. Section 179 deduction
13. Other deductions

A Cash contributions (50\%)
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\%)
G Contributions (100\%)
H Investment interest expense
I Deductions-royalty income
J Section 59(e)(2) expenditures
K Deductions-portfolio ( $2 \%$ floor)
L Deductions-portfolio (other)
M Amounts paid for medical insurance
N Educational assistance benefits
O Dependent care benefits
P Preproductive period expenses
Q Commercial revitalization deduction from rental real estate activities
R Pensions and IRAs
S Reforestation expense deduction
T Domestic production activities information
U Qualified production activities income
V Employer's Form W-2 wages
W Other deductions

See the Partner's Instructions Schedule E, line 28, column (g) Schedule E, line 28, column (h)
Schedule E, line 28, column (j)
See the Partner's Instructions
Schedule E, line 28, column (g)
See the Partner's Instructions
Schedule E, line 28, column (j)
Form 1040, line 8a
Form 1040, line 9a
Form 1040, line 9b
Schedule E, line 4
Schedule D, line 5, column (f)
Schedule D, line 12, column (f)
28\% Rate Gain Worksheet, line 4
(Schedule D instructions)
See the Partner's Instructions
See the Partner's Instructions

See the Partner's Instructions
See the Partner's Instructions
Form 6781, line 1
See Pub. 535
Form 1040, line 21 or Form 982
See the Partner's Instructions
See the Partner's Instructions

See the Partner's
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Form 4952, line 1
Schedule E, line 18
See the Partner's Instructions
Schedule A, line 23
Schedule A, line 28
Schedule A, line 1 or Form 1040,
line 29
See the Partner's Instructions
Form 2441, line 14
See the Partner's Instructions
See Form 8582 instructions
See the Partner's Instructions
See the Partner's Instructions
See Form 8903 instructions
Form 8903, line 7
Form 8903, line 15
See the Partner's Instructions
14. Self-employment earnings (loss)

Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.

A Net earnings (loss) from self-employment
B Gross farming or fishing income
C Gross non-farm income
15. Credits

A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings
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 credits
G Other rental credits
H Undistributed capital gains credit
I Alcohol and cellulosic biofuel fuels credit

Schedule SE, Section A or B
See the Partner's Instructions
See the Partner's Instructions

See the Partner's Instructions
See the Partner's Instructions
Form 8586, line 11
Form 8586, line 11
See the Partner's Instructions

Form 1040, line 68; check box a
Form 6478, line 9

## Code

J Work opportunity credit
K Disabled access credit
L Empowerment zone and renewal community 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
B Gross income from all sources
C Gross income sourced at partner level
Foreign gross income sourced at partnership level
D Passive category
E General category
F Other
Deductions allocated and apportioned at partner level
G Interest expense Form 1116, Part I
H Other Form 1116, Part I
Deductions allocated and apportioned at partnership level
to foreign source income
I Passive category
J General category
K Other
Other information
L Total foreign taxes paid
M Total foreign taxes accrued
N Reduction in taxes available for credit
O Foreign trading gross receipts
P Extraterritorial income exclusion
Q Other foreign transactions
17. Alternative minimum tax (AMT) items

A Post-1986 depreciation adjustment)
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 the Partner's Instructions
C Nondeductible expenses See the Partner's Instructions
19. Distributions

A Cash and marketable securities
B Other property
C Distribution subject to section 737
20. Other information

A Investment income
B Investment expenses
C Fuel tax credit information
D Qualified rehabilitation expenditures (other than rental real estate)
E Basis of energy property
F Recapture of low-income housing credit (section 42(i)(5))
G Recapture of low-income housing credit (other)
H Recapture of investment credit
I Recapture of other credits
J Look-back interest-completed long-term contracts
K Look-back interest-income forecast method
L Dispositions of property with section 179 deductions
M Recapture of section 179 deduction
N Interest expense for corporate partners
O Section 453(I)(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 Amortization of reforestation costs
V Unrelated business taxable income
W Precontribution gain (loss)
X Other information

Form 1116, Part I
Report on
Form 5884, line 3
See the Partner's Instructions
Form 8844, line 3
See the Partner's Instructions
Form 8846, line 5
Form 1040, line 62
See the Partner's Instructions

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Form 1116, Part I

Form 1116, Part I

Form 1116, Part II
Form 1116, Part II
Form 1116, line 12
Form 8873
Form 8873
See the Partner's Instructions

See the Partner's
Instructions and
the Instructions for
Form 6251

Form 4952, line 4 a
Form 4952, line 5
Form 4136
See the Partner's Instructions See the Partner's Instructions

Form 8611, line 8
Form 8611, line 8
See Form 4255
See the Partner's Instructions
See Form 8697
See Form 8866
on

See the Partner's
Instructions

