

Schedule K-1 (Form 1065)

2018

Department of the Treasury Internal Revenue Service

For calendar year 2018, or tax year

beginning / / 2018 ending / /

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
B Partnership's name, address, city, state, and ZIP code
C IRS Center where partnership filed return
D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
F Partner's name, address, city, state, and ZIP code
G General partner or LLC member-manager Limited partner or other LLC member
H Domestic partner Foreign partner
I1 What type of entity is this partner?
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here
J Partner's share of profit, loss, and capital (see instructions):
Beginning Ending
Profit % %
Loss % %
Capital % %
K Partner's share of liabilities:
Beginning Ending
Nonrecourse \$ \$
Qualified nonrecourse financing \$ \$
Recourse \$ \$
L Partner's capital account analysis:
Beginning capital account \$
Capital contributed during the year \$
Current year increase (decrease) \$
Withdrawals & distributions \$()
Ending capital account \$
Tax basis GAAP Section 704(b) book Other (explain)
M Did the partner contribute property with a built-in gain or loss?
Yes No
If "Yes," attach statement (see instructions)

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

Table with 4 columns: Line number, Description, Column number, and Other information. Rows include: 1 Ordinary business income (loss) 15 Credits; 2 Net rental real estate income (loss); 3 Other net rental income (loss) 16 Foreign transactions; 4 Guaranteed payments; 5 Interest income; 6a Ordinary dividends; 6b Qualified dividends; 6c Dividend equivalents; 7 Royalties; 8 Net short-term capital gain (loss) 17 Alternative minimum tax (AMT) items; 9a Net long-term capital gain (loss); 9b Collectibles (28%) gain (loss); 9c Unrecaptured section 1250 gain 18 Tax-exempt income and nondeductible expenses; 10 Net section 1231 gain (loss); 11 Other income (loss); 12 Section 179 deduction; 13 Other deductions; 14 Self-employment earnings (loss); 19 Distributions; 20 Other information.

*See attached statement for additional information.

For IRS Use Only

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.

- Passive loss *Report on* See the Partner's Instructions
- Passive income Schedule E, line 28, column (h)
- Nonpassive loss See the Partner's Instructions
- Nonpassive income Schedule E, line 28, column (k)

2. Net rental real estate income (loss) See the Partner's Instructions

- 3. Other net rental income (loss)**
- Net income Schedule E, line 28, column (h)
 - Net loss See the Partner's Instructions

4. Guaranteed payments Schedule E, line 28, column (k)

5. Interest income Form 1040, line 2b

6a. Ordinary dividends Form 1040, line 3b

6b. Qualified dividends Form 1040, line 3a

6c. Dividend equivalents See the Partner's Instructions

7. Royalties Schedule E, line 4

8. Net short-term capital gain (loss) Schedule D, line 5

9a. Net long-term capital gain (loss) Schedule D, line 12

9b. Collectibles (28%) gain (loss) 28% Rate Gain Worksheet, line 4 (Schedule D instructions)

9c. Unrecaptured section 1250 gain See the Partner's Instructions

10. Net section 1231 gain (loss) See the Partner's Instructions

11. Other income (loss)

- Code*
- A** Other portfolio income (loss) See the Partner's Instructions
 - B** Involuntary conversions See the Partner's Instructions
 - C** Sec. 1256 contracts & straddles Form 6781, line 1
 - D** Mining exploration costs recapture See Pub. 535
 - E** Cancellation of debt Schedule 1 (Form 1040), line 21 or Form 982

- F** Section 951A income
 - G** Section 965(a) inclusion
 - H** Subpart F income other than sections 951A and 965 inclusion
 - I** Other income (loss)
- See the Partner's Instructions

12. Section 179 deduction See the Partner's Instructions

13. Other deductions

- A** Cash contributions (60%)
- 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 Form 4952, line 1
- I** Deductions—royalty income Schedule E, line 19
- J** Section 59(e)(2) expenditures See the Partner's Instructions
- K** Excess business interest expense See the Partner's Instructions
- L** Deductions—portfolio (other) Schedule A, line 13
- M** Amounts paid for medical insurance Schedule A, line 1 or Schedule 1 (Form 1040), line 29
- N** Educational assistance benefits See the Partner's Instructions
- O** Dependent care benefits Form 2441, line 12
- P** Preproductive period expenses See the Partner's Instructions
- Q** Commercial revitalization deduction from rental real estate activities See Form 8582 instructions
- R** Pensions and IRAs See the Partner's Instructions
- S** Reforestation expense deduction See the Partner's Instructions
- T** through **V** Reserved for future use
- W** Other deductions See the Partner's Instructions
- X** Section 965(c) deduction 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 Schedule SE, Section A or B
- B** Gross farming or fishing income See the Partner's Instructions
- C** Gross non-farm income See the Partner's Instructions

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 Schedule 5 (Form 1040), line 74, box a
- I** Biofuel producer credit See the Partner's Instructions

- Code* *Report on*
- J** Work opportunity credit
 - K** Disabled access credit
 - L** Empowerment zone employment credit
 - M** Credit for increasing research activities
 - N** Credit for employer social security and Medicare taxes
 - O** Backup withholding
 - P** Other credits
- See the Partner's Instructions

16. Foreign transactions

- A** Name of country or U.S. possession
 - B** Gross income from all sources Form 1116, Part I
 - C** Gross income sourced at partner level
 - Foreign gross income sourced at partnership level*
 - D** Section 951A category
 - E** Foreign branch category
 - F** Passive category
 - G** General category
 - H** Other
- Form 1116, Part I

Deductions allocated and apportioned at partner level

- I** Interest expense Form 1116, Part I
- J** Other Form 1116, Part I

Deductions allocated and apportioned at partnership level to foreign source income

- K** Section 951A category
 - L** Foreign branch category
 - M** Passive category
 - N** General category
 - O** Other
- Form 1116, Part I

Other information

- P** Total foreign taxes paid Form 1116, Part II
 - Q** Total foreign taxes accrued Form 1116, Part II
 - R** Reduction in taxes available for credit Form 1116, line 12
 - S** Foreign trading gross receipts Form 8873
 - T** Extraterritorial income exclusion Form 8873
 - U** Section 951A(c)(1)(A) tested income
 - V** Tested foreign income tax
 - W** Section 965 information
 - X** Other foreign transactions
- See the Partner's Instructions

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

18. Tax-exempt income and nondeductible expenses

- A** Tax-exempt interest income Form 1040, line 2a
- 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** Distribution subject to section 737
 - C** Other property
- See the Partner's Instructions

20. Other information

- A** Investment income Form 4952, line 4a
 - B** Investment expenses Form 4952, line 5
 - C** Fuel tax credit information Form 4136
 - D** Qualified rehabilitation expenditures (other than rental real estate) See the Partner's Instructions
 - E** Basis of energy property See the Partner's Instructions
 - F** Recapture of low-income housing credit (section 42(j)(5)) Form 8611, line 8
 - G** Recapture of low-income housing credit (other) Form 8611, line 8
 - H** Recapture of investment credit See Form 4255
 - I** Recapture of other credits See the Partner's Instructions
 - J** Look-back interest—completed long-term contracts See Form 8697
 - K** Look-back interest—income forecast method See Form 8866
 - L** Dispositions of property with section 179 deductions
 - M** Recapture of section 179 deduction
 - N** Interest expense for corporate partners through **Y**
 - Z** Section 199A income
 - AA** Section 199A W-2 wages
 - AB** Section 199A unadjusted basis
 - AC** Section 199A REIT dividends
 - AD** Section 199A PTP income
 - AE** Excess taxable income
 - AF** Excess business interest income
 - AG** Gross receipts for section 59A(e)
 - AH** Other information
- See the Partner's Instructions



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.