

Schedule K-1 (Form 1065)

2004

Department of the Treasury Internal Revenue Service Tax year beginning and ending, 2004 and ending, 20\_\_

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

Part I Information About the Partnership
Part II Information About the Partner
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)
E Tax shelter registration number, if any
F Check if Form 8271 is attached
G Partner's identifying number
H Partner's name, address, city, state, and ZIP code
I General partner or LLC member-manager
J Domestic partner
K What type of entity is this partner?
L Partner's share of profit, loss, and capital:
M Partner's share of liabilities at year end:
N Partner's capital account analysis:

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items
1 Ordinary business income (loss)
2 Net rental real estate income (loss)
3 Other net rental income (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)
9b Collectibles (28%) gain (loss)
9c Unrecaptured section 1250 gain
10 Net section 1231 gain (loss)
11 Other income (loss)
12 Section 179 deduction
13 Other deductions
14 Self-employment earnings (loss)
15 Credits & credit recapture
16 Foreign transactions
17 Alternative minimum tax (AMT) items
18 Tax-exempt income and nondeductible expenses
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).** You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows:

	<i>Enter on</i>
Passive loss	See the Partner's Instructions
Passive income	Schedule E, line 28, column (g)
Nonpassive loss	Schedule E, line 28, column (h)
Nonpassive income	Schedule E, line 28, column (j)

**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 (g)  
 Net loss See the Partner's Instructions

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

**5. Interest income** Form 1040, line 8a

**6a. Ordinary dividends** Form 1040, line 9a

**6b. Qualified dividends** Form 1040, line 9b

**7. Royalties** Schedule E, line 4

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

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

**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)**

	<i>Code</i>
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	Form 1040, line 21 or Form 982
F Other income (loss)	See the Partner's Instructions

**12. Section 179 deduction** See the Partner's Instructions

**13. Other deductions**

A Cash contributions (50%)	Schedule A, line 15
B Cash contributions (30%)	Schedule A, line 15
C Noncash contributions (50%)	Schedule A, line 16
D Noncash contributions (30%)	Schedule A, line 16
E Capital gain property to a 50% organization (30%)	Schedule A, line 16
F Capital gain property (20%)	Schedule A, line 16
G Deductions—portfolio (2% floor)	Schedule A, line 22
H Deductions—portfolio (other)	Schedule A, line 27
I Investment interest expense	Form 4952, line 1
J Deductions—royalty income	Schedule E, line 18
K Section 59(e)(2) expenditures	See Partner's Instructions
L Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 31
M Educational assistance benefits	See the Partner's Instructions
N Dependent care benefits	Form 2441, line 12
O Preproductive period expenses	See the Partner's Instructions
P Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions
Q Penalty on early withdrawal of savings	Form 1040, line 33
R Pensions and IRAs	See the Partner's Instructions
S Reforestation expense deduction	See the Partner's Instructions
T Other deductions	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 & credit recapture**

A Low-income housing credit (section 42(j)(5))	Form 8586, line 5
B Low-income housing credit (other)	Form 8586, line 5
C Qualified rehabilitation expenditures (rental real estate)	Form 3468, line 1
D Qualified rehabilitation expenditures (other than rental real estate)	Form 3468, line 1
E Basis of energy property	Form 3468, line 2
F Qualified timber property	Form 3468, line 3
G Other rental real estate credits	See the Partner's Instructions
H Other rental credits	See the Partner's Instructions

	<i>Code</i>	<i>Enter on</i>
I Undistributed capital gains credit		Form 1040, line 69, box a
J Work opportunity credit		Form 5884, line 3
K Welfare-to-work credit		Form 8861, line 3
L Disabled access credit		Form 8826, line 7
M Empowerment zone and renewal community employment credit		Form 8844, line 3
N New York Liberty Zone business employee credit		Form 8884, line 3
O New markets credit		Form 8874, line 2
P Credit for employer social security and Medicare taxes		Form 8846, line 5
Q Backup withholding		Form 1040, line 63
R Recapture of low-income housing credit (section 42(j)(5))		Form 8611, line 8
S Recapture of low-income housing credit (other)		Form 8611, line 8
T Recapture of investment credit		See Form 4255
U Other credits		See the Partner's Instructions
V Recapture of other credits		See the Partner's Instructions

**16. Foreign transactions**

A Name of country or U.S. possession	Form 1116, Part I
B Gross income from all sources	Form 1116, Part I
C Gross income sourced at partner level	Form 1116, Part I

*Foreign gross income sourced at partnership level*

D Passive	Form 1116, Part I
E Listed categories	Form 1116, Part I
F General limitation	Form 1116, Part I

*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	Form 1116, Part I
J Listed categories	Form 1116, Part I
K General limitation	Form 1116, Part I

*Other information*

L Total foreign taxes paid	Form 1116, Part II
M Total foreign taxes accrued	Form 1116, Part II
N Reduction in taxes available for credit	Form 1116, line 12
O Foreign trading gross receipts	Form 8873
P Extraterritorial income exclusion	Form 8873
Q Other foreign transactions	See the Partner's Instructions

**17. Alternative minimum tax (AMT) items**

A Post-1986 depreciation adjustment	} See the Partner's Instructions and the Instructions for Form 6251
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	See the Partner's Instructions
B 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 Look-back interest—completed long-term contracts	Form 8697
E Look-back interest—income forecast method	Form 8866
F Dispositions of property with section 179 deductions	} See the Partner's Instructions
G Recapture of section 179 deduction	
H Special basis adjustments	
I Section 453(l)(3) information	
J Section 453A(c) information	
K Section 1260(b) information	
L Interest allocable to production expenditures	
M CCF nonqualified withdrawals	
N Information needed to figure depletion—oil and gas	
O Amortization of reforestation costs	
P Unrelated business taxable income	
Q Other information	