

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 *Report on* Schedule E, line 28, column (h)
 - Nonpassive loss *Report on* See the Partner's Instructions
 - Nonpassive income *Report on* 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 *Report on* Schedule E, line 28, column (h)
 - Net loss *Report on* See the Partner's Instructions
- 4. Guaranteed payments** *Report on* Schedule E, line 28, column (k)
- 5. Interest income** *Report on* Form 1040, line 2b
- 6a. Ordinary dividends** *Report on* Form 1040, line 3b
- 6b. Qualified dividends** *Report on* Form 1040, line 3a
- 6c. Dividend equivalents** See the Partner's Instructions
- 7. Royalties** *Report on* Schedule E, line 4
- 8. Net short-term capital gain (loss)** *Report on* Schedule D, line 5
- 9a. Net long-term capital gain (loss)** *Report on* Schedule D, line 12
- 9b. Collectibles (28%) gain (loss)** *Report on* 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)**
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|-------------|---|---|
| Code | | See the Partner's Instructions |
| 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 | See the Partner's Instructions |
| G | Section 965(a) inclusion | |
| H | Subpart F income other than sections 951A and 965 inclusion | |
| I | Other income (loss) | |
- 12. Section 179 deduction** See the Partner's Instructions
- 13. Other deductions**
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|-------------|--|---------------------------------------|
| Code | | See the Partner's Instructions |
| A | Cash contributions (60%) | See the Partner's Instructions |
| 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%) | See the Partner's Instructions |
| G | Contributions (100%) | |
| H | Investment interest expense | |
| I | Deductions—royalty income | |
| J | Section 59(e)(2) expenditures | |
| K | Excess business interest expense | |
| 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 through V | Reserved for future use | |
| W | Other deductions | |
| X | Section 965(c) deduction | |
- 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.
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|-------------|--|---------------------------------------|
| Code | | See the Partner's Instructions |
| 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**
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|-------------|---|---------------------------------------|
| Code | | See the Partner's Instructions |
| A | Low-income housing credit (section 42(j)(5)) from pre-2008 buildings | See the Partner's Instructions |
| 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 | Biofuel producer credit | |
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| Code | | Report on | |
| J | Work opportunity credit | See the Partner's Instructions | |
| 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 | | |
| 16. Foreign transactions | | | |
| A | Name of country or U.S. possession | | Form 1116, Part I |
| B | Gross income from all sources | | |
| C | Gross income sourced at partner level | | |
| | <i>Foreign gross income sourced at partnership level</i> | | |
| D | Section 951A category | Form 1116, Part I | |
| E | Foreign branch category | | |
| F | Passive category | | |
| G | General category | | |
| H | Other | | |
| | <i>Deductions allocated and apportioned at partner level</i> | | |
| I | Interest expense | Form 1116, Part I | |
| J | Other | Form 1116, Part I | |
| | <i>Deductions allocated and apportioned at partnership level to foreign source income</i> | | |
| K | Section 951A category | Form 1116, Part I | |
| L | Foreign branch category | | |
| M | Passive category | | |
| N | General category | | |
| O | Other | | |
| | <i>Other information</i> | | |
| 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 | See the Partner's Instructions | |
| V | Tested foreign income tax | | |
| W | Section 965 information | See the Partner's Instructions | |
| X | Other foreign transactions | | |
| 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 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 | See the Partner's Instructions | |
| B | Distribution subject to section 737 | | |
| C | Other property | | |
| 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 | See the Partner's Instructions | |
| M | Recapture of section 179 deduction | | |
| N | Interest expense for corporate partners through Y | | |
| O | 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 | | |