

Schedule K-1 (Form 1065)

2019

Department of the Treasury Internal Revenue Service

For calendar year 2019, or tax year

beginning / / 2019 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 SSN or TIN
F Name, address, city, state, and ZIP code for partner entered in E
G General partner or LLC member-manager / Limited partner or other LLC member
H1 Domestic partner / Foreign partner
H2 If the partner is a disregarded entity (DE), enter the partner's: TIN Name
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
K Partner's share of liabilities: Beginning Ending

L Partner's Capital Account Analysis
Beginning capital account
Capital contributed during the year
Current year net income (loss)
Other increase (decrease) (attach explanation)
Withdrawals & distributions
Ending capital account

M Did the partner contribute property with a built-in gain or loss?
Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)
Beginning
Ending

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) Credits; 2 Net rental real estate income (loss); 3 Other net rental income (loss) Foreign transactions; 4a Guaranteed payments for services; 4b Guaranteed payments for capital; 4c Total guaranteed payments; 5 Interest income; 6a Ordinary dividends; 6b Qualified dividends; 6c Dividend equivalents Alternative minimum tax (AMT) items; 7 Royalties; 8 Net short-term capital gain (loss); 9a Net long-term capital gain (loss) Tax-exempt income and nondeductible expenses; 9b Collectibles (28%) gain (loss); 9c Unrecaptured section 1250 gain; 10 Net section 1231 gain (loss); 11 Other income (loss) Distributions; 12 Section 179 deduction; 13 Other deductions; 14 Self-employment earnings (loss)

21 More than one activity for at-risk purposes*
22 More than one activity for passive activity purposes*

*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 or 1040-SR. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.	
Passive loss	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)	See the Partner's Instructions
Net income	Schedule E, line 28, column (h)
Net loss	See the Partner's Instructions
4a. Guaranteed payment Services	See the Partner's Instructions
4b. Guaranteed payment Capital	See the Partner's Instructions
4c. Guaranteed payment Total	See the Partner's Instructions
5. Interest income	Form 1040 or 1040-SR, line 2b
6a. Ordinary dividends	Form 1040 or 1040-SR, line 3b
6b. Qualified dividends	Form 1040 or 1040-SR, 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)	
<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	
F Section 743(b) positive adjustments	
G Section 965(a) inclusion	
H Income under subpart F (other than inclusions under sections 951A and 965)	See the Partner's Instructions
I Other income (loss)	
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%)	See the Partner's Instructions
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 16
M Amounts paid for medical insurance	Schedule A, line 1, or Schedule 1 (Form 1040 or 1040-SR), line 16
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 U	Reserved for future use
V Section 743(b) negative adjustments	
W Other deductions	See the Partner's Instructions
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.	
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	See the Partner's Instructions
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	
Code	
H Undistributed capital gains credit	Schedule 3 (Form 1040 or 1040-SR), line 13, box a
I Biofuel producer credit	See the Partner's Instructions
J Work opportunity credit	
K Disabled access credit	
L Empowerment zone employment credit	
M Credit for increasing research activities	See the Partner's Instructions
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	Form 1116, Part I
C Gross income sourced at partner level	
<i>Foreign gross income sourced at partnership level</i>	
D Reserved for future use	
E Foreign branch category	
F Passive category	Form 1116, Part I
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 Reserved for future use	
L Foreign branch category	
M Passive category	Form 1116, Part I
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 through V	Reserved for future use
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	See the Partner's Instructions and the Instructions for Form 6251
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 or 1040-SR, 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	See the Partner's Instructions
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)	
E Basis of energy property	See the Partner's Instructions
F through G	
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	
O through Y	
Z Section 199A information	
AA Section 704(c) information	
AB Section 751 gain (loss)	See the Partner's Instructions
AC Section 1(h)(5) gain (loss)	
AD Deemed section 1250 unrecaptured gain	
AE Excess taxable income	
AF Excess business interest income	
AG Gross receipts for section 59A(e)	
AH Other information	