

**SCHEDULE K-1  
(Form 8865)**

**Partner's Share of Income, Credits, Deductions, etc.**

OMB No. 1545-1668

▶ See Instructions for Form 8865.

**2002**

Department of the Treasury  
Internal Revenue Service

For calendar year 2002 or tax year beginning \_\_\_\_\_, 2002, and ending \_\_\_\_\_, 20\_\_

<b>Partner's identifying number</b> ▶	<b>Partnership's identifying number</b> ▶
Partner's name, address, and ZIP code	Partnership's name, address, and ZIP code

	(a) Beginning of tax year	(b) End of tax year
Enter partner's interest in:		
Profits . . . . .	%	%
Capital . . . . .	%	%
Deductions . . . . .	%	%
Losses . . . . .	%	%

**Analysis of partner's capital account:**

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 8865, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
			(                    )	

	(a) Distributive share item		(b) Amount	
<b>Income (Loss)</b>	1 Ordinary income (loss) from trade or business activities . . . . .	<b>1</b>		
	2 Net income (loss) from rental real estate activities . . . . .	<b>2</b>		
	3 Net income (loss) from other rental activities . . . . .	<b>3</b>		
	4 Portfolio income (loss):	<b>4</b>		
	a Interest . . . . .	<b>4a</b>		
	b Ordinary dividends . . . . .	<b>4b</b>		
	c Royalties . . . . .	<b>4c</b>		
	d Net short-term capital gain (loss) . . . . .	<b>4d</b>		
	e (1) Net long-term capital gain (loss) . . . . .	<b>4e(1)</b>		
	(2) 28% rate gain (loss) . . . . .	<b>4e(2)</b>		
	(3) Qualified 5-year gain . . . . .	<b>4e(3)</b>		
	f Other portfolio income (loss) <i>(attach schedule)</i> . . . . .	<b>4f</b>		
	5 Guaranteed payments to partner . . . . .	<b>5</b>		
6 Net section 1231 gain (loss) (other than due to casualty or theft) . . . . .	<b>6</b>			
7 Other income (loss) <i>(attach schedule)</i> . . . . .	<b>7</b>			
<b>Deductions</b>	8 Charitable contributions (see instructions) <i>(attach schedule)</i> . . . . .	<b>8</b>		
	9 Section 179 expense deduction . . . . .	<b>9</b>		
	10 Deductions related to portfolio income <i>(attach schedule)</i> . . . . .	<b>10</b>		
	11 Other deductions <i>(attach schedule)</i> . . . . .	<b>11</b>		
<b>Credits</b>	12a Low-income housing credit:	<b>12a</b>		
	(1) From section 42(j)(5) partnerships . . . . .	<b>12a(1)</b>		
	(2) Other than on line 12a(1) . . . . .	<b>12a(2)</b>		
	b Qualified rehabilitation expenditures related to rental real estate activities . . . . .	<b>12b</b>		
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities . . . . .	<b>12c</b>		
	d Credits related to other rental activities . . . . .	<b>12d</b>		
13 Other credits . . . . .	<b>13</b>			

		(a) Distributive share item	(b) Amount	
Investment Interest	<b>14a</b>	Interest expense on investment debts . . . . .	<b>14a</b>	
	<b>b (1)</b>	Investment income included on lines 4a, 4b, 4c, and 4f . . . . .	<b>b(1)</b>	
	<b>(2)</b>	Investment expenses included on line 10 . . . . .	<b>b(2)</b>	
Self-employment	<b>15a</b>	Net earnings (loss) from self-employment . . . . .	<b>15a</b>	
	<b>b</b>	Gross farming or fishing income . . . . .	<b>15b</b>	
	<b>c</b>	Gross nonfarm income . . . . .	<b>15c</b>	
Adjustments and Tax Preference Items	<b>16a</b>	Depreciation adjustment on property placed in service after 1986 . . . . .	<b>16a</b>	
	<b>b</b>	Adjusted gain or loss . . . . .	<b>16b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>16c</b>	
	<b>d (1)</b>	Gross income from oil, gas, and geothermal properties . . . . .	<b>d(1)</b>	
	<b>(2)</b>	Deductions allocable to oil, gas, and geothermal properties . . . . .	<b>d(2)</b>	
	<b>e</b>	Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .	<b>16e</b>	
Foreign Taxes	<b>17a</b>	Name of foreign country or U.S. possession ▶ .....	<b>17a</b>	
	<b>b</b>	Gross income from all sources . . . . .	<b>17b</b>	
	<b>c</b>	Gross income sourced at partner level . . . . .	<b>17c</b>	
	<b>d</b>	Foreign gross income sourced at partnership level:		
	<b>(1)</b>	Passive . . . . .	<b>17d(1)</b>	
	<b>(2)</b>	Listed categories ( <i>attach schedule</i> ) . . . . .	<b>17d(2)</b>	
	<b>(3)</b>	General limitation . . . . .	<b>17d(3)</b>	
	<b>e</b>	Deductions allocated and apportioned at partner level:		
	<b>(1)</b>	Interest expense . . . . .	<b>17e(1)</b>	
	<b>(2)</b>	Other . . . . .	<b>17e(2)</b>	
	<b>f</b>	Deductions allocated and apportioned at partnership level to foreign source income:		
	<b>(1)</b>	Passive . . . . .	<b>17f(1)</b>	
<b>(2)</b>	Listed categories ( <i>attach schedule</i> ) . . . . .	<b>17f(2)</b>		
<b>(3)</b>	General limitation . . . . .	<b>17f(3)</b>		
	<b>g</b>	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/> . . . . . Amount ▶	<b>17g</b>	
	<b>h</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>17h</b>	
Other	<b>18</b>	Section 59(e)(2) expenditures: <b>a</b> Type ▶ ..... <b>b</b> Amount ▶	<b>18b</b>	
	<b>19</b>	Tax-exempt interest income . . . . .	<b>19</b>	
	<b>20</b>	Other tax-exempt income . . . . .	<b>20</b>	
	<b>21</b>	Nondeductible expenses . . . . .	<b>21</b>	
	<b>22</b>	Distributions of money (cash and marketable securities) . . . . .	<b>22</b>	
	<b>23</b>	Distributions of property other than money . . . . .	<b>23</b>	
	<b>24</b>	Recapture of low-income housing credit:		
	<b>a</b>	From section 42(j)(5) partnerships . . . . .	<b>24a</b>	
<b>b</b>	Other than on line 24a . . . . .	<b>24b</b>		
Supplemental Information	<b>25</b>	Supplemental information required to be reported separately to the partner ( <i>attach additional schedules if more space is needed</i> ): ..... ..... ..... ..... ..... ..... ..... ..... ..... .....		

