

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	<u>Code</u>	<u>Enter on</u>
1. Ordinary business income (loss). You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows:		
Passive loss	<u>Enter on</u> See the Shareholder'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 Shareholder's Instructions	
3. Other net rental income (loss)		
Net income	Schedule E, line 28, column (g)	
Net loss	See the Shareholder's Instructions	
4. Interest income	Form 1040, line 8a	
5a. Ordinary dividends	Form 1040, line 9a	
5b. Qualified dividends	Form 1040, line 9b	
6. Royalties	Schedule E, line 4	
7. Net short-term capital gain (loss)	Schedule D, line 5, column (f)	
8a. Net long-term capital gain (loss)	Schedule D, line 12, column (f)	
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions	
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	
10. Other income (loss)		
<u>Code</u>		
A Other portfolio income (loss)	See the Shareholder's Instructions	
B Involuntary conversions	See the Shareholder's Instructions	
C Sec. 1256 contracts & straddles	Form 6781, line 1	
D Mining exploration costs recapture	See Pub. 535	
E Other income (loss)	See the Shareholder's Instructions	
11. Section 179 deduction	See the Shareholder's Instructions	
12. Other deductions		
A Cash contributions (50%)	Schedule A, line 15a	
B Cash contributions (30%)	Schedule A, line 15a	
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 Cash contributions (100%)	See the Shareholder's Instructions	
H Investment interest expense	Form 4952, line 1	
I Deductions—royalty income	Schedule E, line 18	
J Section 59(e)(2) expenditures	See the Shareholder's Instructions	
K Deductions—portfolio (2% floor)	Schedule A, line 22	
L Deductions—portfolio (other)	Schedule A, line 27	
M Reforestation expense deduction	See the Shareholder's Instructions	
N Preproductive period expenses	See the Shareholder's Instructions	
O Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions	
P Domestic production activities information	See Form 8903 Instructions	
Q Qualified production activities income	Form 8903, line 7	
R Employer's W-2 wages	Form 8903, line 13	
S Other deductions	See the Shareholder's Instructions	
13. Credits & credit recapture		
A Low-income housing credit (section 42(j)(5))	Form 8586, line 4	
B Low-income housing credit (other)	Form 8586, line 4	
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	See the Shareholder's Instructions	
F Other rental real estate credits	See the Shareholder's Instructions	
G Other rental credits	See the Shareholder's Instructions	
H Undistributed capital gains credit	Form 1040, line 70, check box a	
I Credit for alcohol used as fuel	Form 6478, line 4	
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 Credit for increasing research activities	Form 6765, line 42
	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 64
	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 Shareholder's Instructions
	V Recapture of other credits	See the Shareholder's Instructions
14. 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 shareholder level	Form 1116, Part I	
	<u>Foreign gross income sourced at corporate level</u>	
D Passive	Form 1116, Part I	
E Listed categories	Form 1116, Part I	
F General limitation	Form 1116, Part I	
	<u>Deductions allocated and apportioned at shareholder level</u>	
G Interest expense	Form 1116, Part I	
H Other	Form 1116, Part I	
	<u>Deductions allocated and apportioned at corporate level to foreign source income</u>	
I Passive	Form 1116, Part I	
J Listed categories	Form 1116, Part I	
K General limitation	Form 1116, Part I	
	<u>Other information</u>	
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 Shareholder's Instructions	
15. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment	} See the Shareholder'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		
16. Items affecting shareholder basis		
A Tax-exempt interest income	Form 1040, line 8b	
B Other tax-exempt income	See the Shareholder's Instructions	
C Nondeductible expenses	See the Shareholder's Instructions	
D Property distributions	See the Shareholder's Instructions	
E Repayment of loans from shareholders	See the Shareholder's Instructions	
17. Other information		
A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Look-back interest—completed long-term contracts	See Form 8697	
D Look-back interest—income forecast method	See Form 8866	
E Dispositions of property with section 179 deductions	} See the Shareholder's Instructions	
F Recapture of section 179 deduction		
G Section 453(l)(3) information		
H Section 453A(c) information		
I Section 1260(b) information		
J Interest allocable to production expenditures		
K CCF nonqualified withdrawal		
L Information needed to figure depletion—oil and gas		
M Amortization of reforestation costs		
N Other information		