

Partner's Name _____ Social Security Number _____

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)
 Check if foreign partnership

Part II Information About the Partner

Partner is Taxpayer Spouse Joint
E Partner's identifying Number _____
F Partner's Name _____
Address _____
City, State, and ZIP code _____
G General Partner or LLC manager Limited Partner or other LLC member
H Domestic Partner Foreign Partner
I 1 What type of entity is this partner? _____
2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.) check here
J Partner's Share of Profit, Loss, Capital:
Profit _____ % Beginning _____ % Ending _____ %
Loss _____ % _____ % _____ %
Capital _____ % _____ % _____ %
K Partner's Share of Liabilities:
Nonrecourse _____ Beginning _____ Ending _____
Qualified nonrecourse financing _____
Recourse _____
All investment in partnership is at-risk
Some investment in partnership is **not** at-risk
L Partner's Capital Account Analysis:
Beginning Capital Account _____
Capital Contributed During the Year _____
Current Year Increase (Decrease) _____
Withdrawals & Distributions _____
Ending Capital Account _____
 Tax Basis GAAP Section 704(b) Book
 Other (Explain) _____

Final / Amended Final K-1 and Amended K-1 Checkboxes

Final K-1
Check applicable box(es):
 Partnership was discontinued during 2018
 Partner sold or otherwise disposed of entire interest in the partnership in 2018
 Partner sold a portion of interest in partnership in 2018
 Amended K-1

Part III Partner's Share of Current Year Income, Deductions, Credits, Other Items

Check Type of Activity Reported on this Schedule K-1:
Business
Rental Real Estate
Other Rental Activities
Other (investment club, etc.)
Multiple types of activities
1 Ordinary business income (loss) _____
Check if "materially" participated in the business activities
Check if "working interest" in oil or gas well
2 Net rental real estate income (loss) _____
Check if "materially" participated in rental real estate activities
Check if "actively" participated in rental real estate activities
Check if rental of property is a type subject to recharacterization rules
Check if rental real estate activity is a trade or business
3 Other net rental income (loss) _____
Check if rental of property is a type subject to recharacterization rules
Check if rental activity is a trade or business
4 Guaranteed payments _____
5 Interest income _____
Interest income from U.S. obligations included in box 5 _____
6 a Ordinary dividends _____
b Qualified dividends _____
c Dividend equivalents _____
Interest income from U.S. obligations included in box 6 _____
7 Royalties _____
Double-click to link royalties to Schedule E Worksheet

Partnership Name _____

Part III Partner's Share of Current Year Income, Deductions, Credits, Other Items (continued)

8 Net short-term capital gain (loss) _____

9 a Net long-term capital gain (loss) _____

9 b Collectibles (28%) gain (loss) _____

9 c Unrecaptured section 1250 gain _____

10 Net section 1231 gain (loss) _____

11 Other income (loss)
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

12 Section 179 deduction _____

13 Other deductions
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

14 Self-employment earnings (loss)
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

15 Credits & credit recapture
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

16 Foreign transactions
A Name of country or U.S. possession
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

17 Alternative minimum tax (AMT) items
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

18 Tax-exempt income and nondeductible expenses
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

19 Distributions
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

20 Other information
Code Description Amount

_____	_____	_____
_____	_____	_____
_____	_____	_____

Partnership Name _____

Section A **Passive Activity Adjustment to Income or Loss – For Regular Tax Purposes**

Activity net income (loss) _____ Classification _____

Passive Activity Income (Loss) Description	(a) Gain (Loss) Limited by Form 6198 if Applicable	(b) Suspended Loss Carryover From Prior Year <i>Enter as Negative</i>	(c) Net Income (Loss) Allowed	(d) Loss Suspended for Current Year
1 Ordinary income (loss) for Schedule E:				
a Ordinary income (loss) pass through	_____	_____	_____	_____
b Section 179 expense	_____	_____	_____	_____
c Section 59(e)(2) expense	_____	_____	_____	_____
d Unreimbursed expenses	_____	_____	_____	_____
e Depletion expense	_____	_____	_____	_____
f Interest expense	_____	_____	_____	_____
g Total	_____	_____	_____	_____
2 Ordinary income (loss) for Form 1040:				
a Ordinary income from recoveries	_____	_____	_____	_____
b Cancellation of debt income	_____	_____	_____	_____
c Total	_____	_____	_____	_____
3 Total ordinary income (loss) Add 1g, 2c.	_____	_____	_____	_____
4 Commercial revitalization deduction:				
a Commercial revitalization deduction	_____	_____	_____	_____
b Memo: Net to Sch E. Line 1g less 4a.	_____	_____	_____	_____
5 Short-term capital gain (loss) for Sch D:				
a Non-portfolio capital gain (loss)	_____	_____	_____	_____
b Installment sales	_____	_____	_____	_____
c Sale of assets	_____	_____	_____	_____
d Sale of partnership interest	_____	_____	_____	_____
e Total	_____	_____	_____	_____
6 Long-term capital gain (loss) for Sch D:				
a Non-portfolio capital gain (loss)	_____	_____	_____	_____
b Installment sales	_____	_____	_____	_____
c Sale of assets	_____	_____	_____	_____
d Sale of partnership interest	_____	_____	_____	_____
e Total	_____	_____	_____	_____
7 Section 1231 gain (loss) for Form 4797:				
a Section 1231 gain (loss) pass through	_____	_____	_____	_____
b Installment sales	_____	_____	_____	_____
c Sale of assets	_____	_____	_____	_____
d Total	_____	_____	_____	_____
8 Ordinary gain (loss) for Form 4797:				
a Ordinary gain (loss) pass through	_____	_____	_____	_____
b Installment sales	_____	_____	_____	_____
c Sale of assets	_____	_____	_____	_____
d Sale of partnership interest	_____	_____	_____	_____
e Total	_____	_____	_____	_____
9 Total Combine lines 3,4a,5e,6e,7d,8e.	_____	_____	_____	_____

Partnership Name _____

Section B Passive Activity Adjustment to Income or Loss – Alternative Minimum Tax Purposes

Passive Activity Income (Loss) Description	(a) Gain (Loss) Limited by Form 6198 if Applicable	(b) Suspended Loss Carryover From Prior Year <i>Enter as Negative</i>	(c) Net Income (Loss) Allowed	(d) Loss Suspended for Current Year
1 Ordinary income (loss) for Schedule E:				
a Ordinary income (loss) pass through				
b Section 179 expense				
c Section 59(e)(2) expense				
d Unreimbursed expenses				
e Depletion expense				
f Interest expense				
g Total				
2 Ordinary income (loss) for Form 1040:				
a Ordinary income from recoveries				
b Cancellation of debt income				
c Total				
3 Total ordinary income (loss) Add 1g, 2c.				
4 Commercial revitalization deduction:				
a Commercial revitalization deduction				
b Memo: Net to Sch E. Line 1g less 4a.				
5 Short-term capital gain (loss) for Sch D:				
a Non-portfolio capital gain (loss)				
b Installment sales				
c Sale of assets				
d Sale of partnership interest				
e Total				
6 Long-term capital gain (loss) for Sch D:				
a Non-portfolio capital gain (loss)				
b Installment sales				
c Sale of assets				
d Sale of partnership interest				
e Total				
7 Section 1231 gain (loss) for Form 4797:				
a Section 1231 gain (loss) pass through				
b Installment sales				
c Sale of assets				
d Total				
8 Ordinary gain (loss) for Form 4797:				
a Ordinary gain (loss) pass through				
b Installment sales				
c Sale of assets				
d Sale of partnership interest				
e Total				
9 Total Combine lines 3,4a,5e,6e,7d,8e.				

Partnership Name _____

Section D Qualified Business Income Deduction Info

A Does this K-1 include a Section 199A business? Yes No

B Trade or Business Name _____

C Trade or Business ID Number _____

D 1 Specified Service Trade or Business (SSTB)? . . Yes No

2 If No, is income attributable to SSTB? Yes No

3 If income is attributable to SSTB, select QBI worksheet of associated SSTB _____

4 Percentage of qualified income attributable to SSTB _____

E 1 Starting business income _____

2 Adjustments

a Total section 179 expenses _____

b Sec 179 expenses from QBI and not included in 199A income . . _____

c Allowable QBI sec 179 expenses after 179 limits _____

d Other non-qualified items to subtract from business income . . . _____

Total allowable QBI sec 179 expenses and other adjustments _____

3 Qualified business income _____

4 Allowable QBI after passive/at-risk limits _____

5 Self employed deductions connected to this business

a Self employed earnings from QBI _____

b Total deduction for 1/2 self employment tax _____

c Deduction for 1/2 S.E. tax connected to this business _____

d Total deduction for S.E. retirement contributions _____

e S.E. retirement deduction connected to this business _____

Total self employed deductions connected to this business _____

6 Partnership profit (loss) after S.E. deductions _____

7 Allowable QBI allocated to SSTB _____

8 Allowable QBI from this business _____

F 1 Short term gain (loss) from business assets _____

2 Short term gain (loss) already included in Box 20 199A income or not part of QBI _____

3 Qualified short term gain (loss) not already included in Box 20 199A income _____

4 Allowable short term qualified gain (loss) after passive/at-risk limits _____

5 Allowable short term gain (loss) allocated to SSTB _____

6 Allowable short term gain (loss) from this business _____

G 1 Section 1231 gain (loss) from business assets _____

2 Section 1231 gain (loss) not related to qualified business income _____

3 Section 1231 gain (loss) from qualified business _____

4 Allowable ordinary 1231 qualified gain (loss) after passive/at-risk limits _____

5 Allowable ordinary 1231 gain (loss) allocated to SSTB _____

6 Allowable ordinary 1231 gain (loss) from this business _____

H 1 Allowable qualified business income (line E8 plus F6 plus G6) _____

2 Qualified business income allocated to SSTB _____

I 1 Tentative wages _____

2 Adjustments _____

3 Qualified wages _____

4 Qualified wages allocated to SSTB _____

J 1 Tentative Unadjusted Basis Immediately after Acquisition (UBIA) _____

2 Adjustments _____

3 Qualified UBIA _____

4 Qualified UBIA allocated to SSTB _____

K QBI worksheet to report, double click to link _____

L 1 Net income allocable to qualified payments from agricultural or horticultural coop _____

2 Wages allocable to qualified payments from coop _____

3 Form 1099PATR line 6 (DPAD) from coop(s) with tax year starting **before** 1/1/2018 _____

4 Form 1099PATR line 6 (DPAD) from coop(s) with tax year starting **after** 12/31/2017 _____

M 1 Tentative REIT dividends _____

2 Adjustments _____

3 Net REIT dividends _____

N 1 Tentative publicly traded partnership income _____

2 Adjustments _____

3 PTP income allowed after passive/at-risk limits _____

4 PTP is an SSTB? Yes No

Qualified Business Income Carryovers

- A** QBI suspended loss - at-risk
- B** QBI suspended loss - passive
- C** Form 4797 short term suspended loss - at-risk
- D** Form 4797 short term suspended loss - passive
- E** Form 4797 long term (sec 1231) suspended loss - at-risk
- F** Form 4797 long term (sec 1231) suspended loss - passive
- G** Suspended Section 179 expenses
- H** PTP income suspended loss

Carryovers to 2018	Carryforward to 2019
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