

Instructions for 8865

Return of U.S. Persons With Respect to Certain Foreign Partnerships

Volume 2 of 2



Department of the Treasury
Internal Revenue Service

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Part I. Section 721(c) Property

Provide the requested information for each reportable section 721(c) property. See General Instructions under *Schedule G* above for the order in which properties must be listed and when an attached statement can and must be used. If there are more than four reportable section 721(c) properties, enter on line 4a the following information for the reportable section 721(c) properties listed on the attached statement.

1. In columns 6(a) through 6(c), provide the aggregate FMV, basis, and built-in gain, respectively, of the properties.
2. Check the boxes in columns 4, 5, and 7(a)–(e) if applicable to any of the properties.



Don't complete line 4a if there are four or fewer reportable section 721(c) properties.

Note. Schedule O, Transfer of Property to a Foreign Partnership, may need to be completed if, during the tax year, the U.S. transferor contributed property (including section 721(c) property) to the partnership. See the Schedule O instructions, later.

Column 4. Section 197(f)(9) property.

Check the box for the reportable section 721(c) property if the property is an intangible described in section 197(f)(9).

Column 5. Effectively connected income property.

Check the box for the reportable section 721(c) property if (a) all distributive shares of income and gain with respect to the property for all direct and indirect partners that are related foreign persons for the U.S. transferor will be subject to taxation as income effectively connected with a trade or business within the United States (under section 871 or 882), and (b) neither the section 721(c) partnership nor a related foreign person that

is a direct or indirect partner in the partnership claims benefits under an income tax convention that would exempt the income or gain from tax or reduce the rate of taxation to which the income or gain is subject. See Regulations sections 1.721(c)-3(b)(1) (ii) and 1.721(c)-6(c)(1).

Column 6(a). Fair market value. Enter the FMV of the reportable section 721(c) property, measured as of the date of contribution.

Column 6(b). Basis. Enter the adjusted tax basis of the reportable section 721(c) property on the date of the contribution. See sections 1011 through 1016 for more information for the determination of adjusted tax basis.

Column 7. Events. Check the box for each of columns 7(a) through 7(e) which describes an event that occurred during the tax year for the reportable section 721(c) property. If a box is checked for any reportable section

721(c) property listed, check "Yes" on the corresponding line in Part V of Schedule G and complete Schedule H. See the Part V instructions below.

Part II. Remaining Built-in Gain, Remedial Income, and Gain Recognition

Provide the requested information for each reportable section 721(c) property. See General Instructions under *Schedule G*, earlier, for the order in which properties must be listed and when an attached statement can and must be used. On line 4a, provide the total amounts in each column for all reportable section 721(c) property, including property listed on an attached statement.

Column (a). Remaining built-in gain at beginning of tax year. For a reportable section 721(c) property, enter the amount of remaining built-in gain at the beginning of the tax year. If the property was contributed in the current tax year, enter the property's

built-in gain on the date of the contribution (Part I, column 6(c)).

Column (b). Remaining built-in gain at end of tax year. For a reportable section 721(c) property, enter the amount of remaining built-in gain at the end of the tax year, figured under the gain deferral method.

Column (c). Remedial income allocated to the U.S. transferor. For a reportable section 721(c) property, enter the remedial income allocated to the U.S. transferor under the remedial allocation method. When the gain deferral method applies to a section 721(c) property, the partnership must use the remedial allocation method described in Regulations section 1.704-3(d) for the property. See Regulations section 1.721(c)-3(b)(1)(i)(A).

Column (d). Gain recognized due to acceleration event. For a reportable section 721(c) property, enter the amount of built-in gain taken into account by reason of an

acceleration event or partial acceleration event. See Regulations sections 1.721(c)-4 and 1.721(c)-5 for events constituting an acceleration event or partial acceleration event and for the consequences of such events.

Column (e). Gain recognized due to section 367 transfer. For a reportable section 721(c) property, enter the amount of gain recognized by the U.S. transferor pursuant to Regulations section 1.721(c)-5(e) (regarding transfers, including indirect transfers, described in section 367 of section 721(c) property to a foreign corporation). Gain recognized under section 367 should not be included in column 5. Instead, column 5 should list only the amount of gain recognized pursuant to Regulations section 1.721(c)-5(e) (requiring the U.S. transferor to recognize an amount of gain equal to the remaining built-in gain (if any) that would have been allocated to the U.S. transferor if the partnership had

sold the remaining portion of the property immediately before the transfer for FMV).

Part III. Allocation Percentages of Partnership Items With Respect to Section 721(c) Property

For each reportable section 721(c) property, enter the percentage of income, gain, deduction, and loss allocated to the U.S. transferor, related domestic partners, and related foreign partners. See General Instructions under *Schedule G*, earlier, for the order in which properties must be listed and when an attached statement can and must be used. See section 267(b) or 707(b)(1) for rules on determining related partners, and see Regulations section 1.721(c)-3(c) for a rule requiring that the partnership apply the consistent allocation method when the gain deferral method applies.

Part IV. Allocation of Items to U.S. Transferor With Respect to Section 721(c) Property

For each reportable section 721(c) property, enter the amount (both book and tax) of income, gain, deduction, and loss allocated to the U.S. transferor under the gain deferral method. See General Instructions under *Schedule G*, earlier, for the order in which properties must be listed and when an attached statement can and must be used. In addition, a description of any tax item or regulatory allocation for a reportable section 721(c) property that is allocated to the U.S. transferor must be included in Part VI, Supplemental Information.

Part V. Additional Information

Part V provides questions relating to whether certain events have occurred in the current tax year for one or more reportable section 721(c) properties and information relating to treaty benefits. Such events include:

- Acceleration events (see Regulations section 1.721(c)-4),
- Partial acceleration events (see Regulations section 1.721(c)-5(d)),
- Termination events (see Regulations section 1.721(c)-5(b)),
- Successor events involving a successor partnership or U.S. transferor (see Regulations section 1.721(c)-5(c)),
- Taxable disposition of a portion of an interest in a partnership (see Regulations section 1.721(c)-5(f)), and
- Direct or indirect transfer of section 721(c) property to a foreign corporation subject to section 367 (see Regulations section 1.721(c)-5(e)).

Lines 1 through 6b. If the answer is “Yes” to any of the questions on lines 1 through 6b of Part V, also complete and attach Schedule H (Form 8865). See the separate instructions

later for Schedule H. In addition, the corresponding checkboxes in Part I, columns 7(a) through 7(e), should be marked, as applicable.

Line 7a. If the answer is “Yes,” attach to Form 8865 a copy of the waiver of treaty benefits for the reportable section 721(c) property. See Regulations sections 1.721(c)-6(b)(2)(iii) and 1.721(c)-6(c).

Part VI. Supplemental Information

Information to be reported. When providing any information in Part VI, indicate the Part, Part column, and line for which the information is provided.

Additional Part rows. If an attached statement is used in

Parts I through IV, include the statement “Additional Section 721(c) Property statement(s) is/are attached” in the area provided in Part VI.

Other information. Use the Supplemental Information section to provide any additional information required by Regulations section 1.721(c)-6 that isn't captured in Parts I through IV above.

Schedule H (Form 8865). Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)

If the gain deferral method is being applied to reportable section 721(c) property, complete and file Schedule H to report certain events related to the section 721(c) property. See Regulations sections 1.721(c)-4 and -5 for more information. Complete a separate Schedule H for each partnership.

General instructions. Complete all Parts of Schedule H that correspond to the box or boxes checked in Schedule G, Part I, column 7, and the related line on Part V checked

“Yes.” If additional lines are needed to report the information required in Parts I through V, attach a statement in the same format as the format used in the Part, in Part VI, Supplemental Information. See Section 721(c) property, earlier.

For Parts I–III and V, enter in column (a) the line number for the section 721(c) property from Schedule G, Part I. If the impacted section 721(c) property is listed on an attached statement to Schedule G, Part I, enter the line number from the attached statement on which that property was identified.

Part I. Acceleration Event

Acceleration event. An acceleration event is any event that either would reduce the amount of the remaining built-in gain that a U.S. transferor would have recognized under the gain deferral method if the event had not occurred or could defer the recognition of the

remaining built-in gain. Acceleration events are applicable on a property-by-property basis. An acceleration event includes the transfer of section 721(c) property by making a contribution of the property itself to another partnership or the contribution of an interest in a section 721(c) partnership to another partnership. When an acceleration event occurs for a section 721(c) property, the U.S. transferor must recognize gain in an amount equal to remaining built-in gain in the property that would have been allocated to the U.S. transferor if the section 721(c) partnership had sold the section 721(c) property immediately before the acceleration event for FMV. Following the event, the gain deferral method no longer applies to that section 721(c) property. See Regulations section 1.721(c)-4 for rules relating to acceleration events.

At any time, a U.S. transferor may affirmatively treat an acceleration event as having occurred (a deemed acceleration event) for a section 721(c) property by both recognizing the remaining built-in gain in that section 721(c) property and satisfying the reporting requirements of the acceleration event. See Regulations section 1.721(c)-4(b)(4).

Column (b). Provide a description of the acceleration event, including the citation in the case of a partial or deemed acceleration event. See Regulations section 1.721(c)-6(b)(3)(iv). Use Part VI if additional space is needed to describe the transaction.

Column (d). Enter the amount of the gain recognized by the U.S. transferor for the section 721(c) property resulting from the acceleration event.

Column (e). Enter the amount that the section 721(c) partnership will increase its basis in the section 721(c) property as a

result of the acceleration event. See Regulations sections 1.721(c)-4(c)(2) and 1.721(c)-5(d) in the case of a partial acceleration event.

Column (f). Check the box if there is a partial acceleration event and the U.S. transferor recognizes a partial gain for the section 721(c) property. Certain distributions of other partnership property to a partner that result in an adjustment under section 734 to the section 721(c) property constitute a partial acceleration event requiring that the U.S. transferor recognize gain. If there is a remaining built-in gain in the section 721(c) property immediately after the partial acceleration event, the gain deferral method must continue to apply and the U.S. transferor is required to continue to report the information on Schedule G for that property. See Regulations section 1.721(c)-5(d).

Part II. Termination Event

A termination event causes the gain deferral method to no longer apply for the affected section 721(c) property on a property-by-property basis. Regulations section 1.721(c)-5(b) identifies the termination events.

Column (b). Provide a description of the termination event, including the citation to the relevant paragraph in Regulations section 1.721(c)-5(b). See Regulations section 1.721(c)-6(b)(3)(v). Use Part VI if additional space is needed to describe the transaction.

Part III. Successor Event

A successor event allows for the continued application of the gain deferral method for the affected section 721(c) property on a property-by-property basis by a successor U.S. transferor or a successor section 721(c) partnership. However, if the successor doesn't continue the gain deferral method, the event is an acceleration event and must be reported

in Part I above. Successor events are applicable on a property-by-property basis. If only a portion of an interest in a partnership is transferred in a successor event, the rules of Regulations section 1.704-3(a)(7) are applied to determine the remaining built-in gain in the section 721(c) property that is attributable to the portion of the interest that is transferred and the portion that is retained. Regulations section 1.721(c)-5(c) identifies the successor events, including special rules for transactions involving tiered partnerships.

If more than one successor event occurs in the tax year, provide the required information for each event separately in Part IV in chronological date order.

Column (b). Provide a description of the successor event, including the citation to the relevant paragraph in Regulations section 1.721(c)-5(c). See Regulations section 1.721(c)-6(b)(3)(v). Use Part VI if additional space is needed to describe the transaction.

Column (d). Enter the identifying information of the relevant successor, as applicable. In certain successor events, a domestic corporation becomes the successor U.S. transferor. In other successor events, a partnership becomes the successor section 721(c) partnership. A successor section 721(c) partnership may be a new, upper-tier, or lower-tier partnership. The identifying information must include the name, address, and U.S. taxpayer identification number (TIN), if any, of the successor U.S. transferor or successor section 721(c) partnership.

Part IV. Taxable Disposition of a Portion of an Interest in Partnership Event

Part IV reports the information relating to a fully taxable disposition of a portion of an interest in a section 721(c) partnership. Complete this Part if a U.S. transferor or a partnership in which a U.S. transferor is a direct or indirect partner disposes of (directly or indirectly through one or more

partnerships) a portion of an interest in a section 721(c) partnership in a transaction in which the gain or loss, if any, is recognized. This will not be an acceleration event for the portion of the interest transferred. The gain deferral method will continue to apply for the section 721(c) property of the section 721(c) partnership. The rules of Regulations section 1.704-3(a)(7) are applied to determine the remaining built-in gain in the section 721(c) property on a property-by-property basis that is attributable to the portion of the interest in the section 721(c) partnership is retained. See Regulations section 1.721(c)-5(f).

Column (a). Provide a description of the disposition of the interest in the partnership, including whether the interest was a direct or indirect interest (through one or more partnerships). If more than one taxable disposition event occurs in the tax year, provide the required information for each event separately in Part IV in chronological

date order. If additional space is needed, provide the information in Part VI.

Column (c). Enter the percentage of partnership interest that was disposed of in the event to which all gain or loss, if any, is recognized.

Column (d). Enter the percentage of the partnership interest (directly or indirectly through one or more partnerships) that the U.S. transferor retained immediately after the event.

Column (e). Enter the aggregate amount of the remaining built-in gain for all of the section 721(c) properties that is attributable to the portion of the interest in the section 721(c) partnership that is retained. Attach a detailed supporting schedule to Schedule H that separately states each remaining section 721(c) property and its respective remaining built-in gain allocable to the U.S. transferor included in the aggregate amount reported in column (e).

Part V. Section 367 Transfer Event

Part V reports the information relating to a transfer described in section 367 of section 721(c) property to a foreign corporation. See Regulations section 1.721(c)-5(e). Section 367 events include:

- Transfer of section 721(c) property by a section 721(c) partnership to a foreign corporation, or
- Transfer by a U.S. transferor or a partnership in which a U.S. transferor is a direct or indirect partner transfers (directly or indirectly through one or more partnerships) all or a portion of the section 721(c) partnership that owns section 721(c) property to a foreign corporation.

As a result of the section 367 event, the section 721(c) property is no longer subject to the gain deferral method. The U.S. transferor is treated as transferring the

section 721(c) property to a foreign corporation and is subject to taxation on the transfer under section 367. See the section 367 regulations for rules relating to gain or income recognition under section 367.

Note. A transfer of property to a foreign corporation by a U.S. transferor is subject to other reporting requirements under sections 367, 351, 368, and 6038B (for example, the filing of Form 926), as applicable. See the related regulations under these Code sections. Such reporting requirements are in addition to the filing of Schedule H.

After considering the tax consequences under section 367, the remaining built-in gain, if any, for the section 721(c) property is recognized by the U.S. transferor to the extent that would have been allocated to the U.S. transferor had the section 721(c) partnership sold that portion of the property immediately before the transfer for FMV.

Column (b). Provide a description of the section 367 transfer, including whether the transfer was a direct or indirect transfer (through one or more partnerships) of section 721(c) property to a foreign corporation. If more than one section 367 transfer occurs in the tax year, provide the required information for each transfer separately in Part IV in chronological date order. If additional space is needed, provide the information in Part VI.

Column (d). Enter the amount of the remaining portion of built-in gain recognized by the U.S. transferor under section 721(c). The amount of gain equals the remaining portion of the built-in gain that would have been allocated to the U.S. transferor if the section 721(c) partnership had sold that portion of the section 721(c) property immediately before the transfer for FMV. This amount should not include any gain or income recognized by the U.S. transferor pursuant to section 367 that is reported elsewhere on the

return. See Regulations section 1.721(c)-5(e). After the section 367 transfer, the transferred section 721(c) property will no longer be subject to the gain deferral method.

Column (e). Enter the identifying information of the foreign transferee corporation that received the section 721(c) property in the section 367 transfer. The identifying information includes the name, address, and U.S.TIN, if any.

Part VI. Supplemental Information

Information to be reported. When providing any information in the Supplemental Information, indicate the Part, Part column, row, and line for which the information is provided.

Additional Part rows. If additional rows are needed to enter information in Parts I through V in the Supplemental Information, provide the information in an attachment or attachments to Schedule H in the same

format as required for the row on the Part at issue. If separate supplemental schedules are used for any Part of Schedule H for specific section 721(c) properties, use the same corresponding identification line number from the Part I of Schedule G for such property on the supplemental schedule for Schedule H.

Other information. Use the Supplemental Information section to provide any additional information required by Regulations section 1.721(c)-6 that isn't reported in Parts I through V above.

Schedules K, Partners' Distributive Share Items, and K-1 (Form 8865), Partner's Share of Income, Deductions, Credits, etc.

Schedule K

Form 8865, Schedule K, is a summary schedule of all of the partners' shares of the partnership income, credits, deductions, etc.

Only Category 1 filers must complete Form 8865, Schedule K.

Schedule K-1

Schedule K-1 (Form 8865) is used to report a specific partner's share of the partnership income, deductions, credits, etc.

All Category 1 and 2 filers must complete Schedule K-1 (Form 8865) for any direct interest they hold in the partnership. A Category 1 or 2 filer that doesn't own a direct interest is not required to complete Schedule K-1 (Form 8865).

Category 1 filers must also complete Schedule K-1 (Form 8865) for each U.S. person that directly owns a 10% or greater direct interest in the partnership.

Provide the partner's beginning and year-end percentage interests in partnership profits, losses, capital, or deductions. These percentages should include any interest constructively owned by the filer.

Complete boxes 1 through 21 for any direct interest that the partner owns in the partnership.

Example. Partner A owns a 45% direct interest in a foreign partnership (FPS). Partner A also owns 100% of the stock of a domestic corporation (DC), which owns a 10% direct interest in FPS. Therefore, Partner A is considered to own a 55% interest in FPS and is thus a Category 1 filer. When Partner A completes Schedule K-1 (Form 8865) for itself, Partner A must report the distributive share of items allocated to Partner A's direct interest of 45% but not any items allocated to DC's 10% interest. When Partner A completes Schedule K-1 (Form 8865) for DC (which Partner A must do because DC owns a direct 10% interest), Partner A must report on DC's Schedule K-1 (Form 8865) only items allocated to DC's direct 10% interest.

Although the partnership isn't subject to income tax, the partners are liable for tax on

their shares of the partnership income, whether or not distributed, and must include their share of such items on their tax returns.

Allocations of income, gains, losses, deductions, or credits among the partners should generally be made according to the partnership agreement. See section 704 and the regulations thereunder.

Schedule K-1 (Form 8865) for related foreign partners. If the gain deferral method is applied and a section 721(c) partnership doesn't have a filing obligation under section 6031, the U.S. transferor must obtain a Schedule K-1 (Form 8865) for each direct or indirect partner that is related to the U.S. transferor (within the meaning of section 267(b) or 707(b)(1)) and that isn't a U.S. person (related foreign partner). See Regulations section 1.721(c)-6(c)(3). The Schedule K-1 (Form 8865) for each related foreign partner must be filed and attached to the Form 8865 as part of the annual reporting

relating to the gain deferral method pursuant to Regulations section 1.721(c)-6(b)(3)(xi). The instructions that apply to Schedule K-1 (Form 8865) for all other partners also apply to a Schedule K-1 (Form 8865) for a related foreign partner. See *Gain deferral method, Section 721(c) partnership*, and *U.S. transferor*, earlier.

General Reporting Instructions for Schedule K-1 (Form 8865)

On each Schedule K-1 (Form 8865), enter the information about the partnership and the partner in Parts I and II (items A through F). For Schedule K-1 (Form 8865), items E and F, see the instructions for the corresponding Schedule K-1 (Form 1065), items J and L, in the Instructions for Form 1065 under *Specific Instructions* (Schedule K-1 only). In Part III, enter the partner's distributive share of each item of income, deduction, and credit and any other information the partner needs to prepare the partner's tax return.

Item A2

Enter the reference ID number used on Form 8865, item G2(b). For details, see Item G2(b), earlier.

Part III—line 1. If the gain deferral method is applied to which the section 721(c) partnership adopts the remedial allocation method, the amounts reflected on each partner's Schedule K-1 for the allocations of income, gains, losses, deductions, or credits allocated to such partner must include any allocations of remedial items for section 721(c) property. See Regulations section 1.721(c)-3(c).

For example, if the partner is the U.S. transferor of section 721(c) property, Part III, line 1, would include any remedial income allocated to the U.S. transferor from Schedule G, Part II, column (c), Remedial income allocated to U.S. transferor, as applicable. For partners other than the transferor, Part III, line 1, would include their share of ordinary

business income (or loss) after taking into account any remedial items to such partner relating to section 721(c) property. However, Part III, line 1, would not include basis adjustments attributable to section 197(f)(9) for related foreign partners. See Regulations sections 1.704-3(d)(5)(iii) and 1.721(c)-3. See Section 721(c) partnership, Section 721(c) property, and Gain deferral method, earlier.

Codes. In box 11 and boxes 13 through 21, identify each item by entering a code in the column to the left of the dollar amount entry space. These codes are identified in List of Codes Used for Schedule K-1 (Form 8865), later. For Box 11—Code ZZ. Other, see *Other code ZZ* in the Instructions for Form 1065.

Attached statements. When attaching statements to Schedule K-1 to report additional information to the partner, indicate there is a statement for the following.

- If an amount can be input on Schedule K-1 but additional information is required, enter an asterisk (*) after the code in the column to the left of the entry space.
- For items that can't be reported as a single dollar amount, enter the code and an asterisk (*) in the column to the left and enter "STMT" in the right column to indicate that the information is provided on an attached statement.
- If the partnership has more coded items than the number of entry boxes (for example, boxes 11 and 13 through 15, or boxes 17 through 21), don't enter a code or dollar amount in the last entry box. Instead, enter an asterisk (*) in the left column and enter "STMT" in the entry space to the right.

More than one attached statement can be placed on the same sheet of paper. The information included in the statement should be identified in alphanumeric order by box

number followed by the letter code (if any), description, and dollar amount for each item. For example: "Box 15, code J—Work opportunity credit—\$1,000." This can be followed with any additional information the partner needs to determine the proper tax treatment of the item.

Specific Instructions for Schedules K and K-1

For the specific instructions for Form 8865, Schedule K, and Schedule K-1 (Form 8865), see the Instructions for Form 1065.

If the partnership is a section 721(c) partnership, box 20 (code AL—Section 721(c) partnership) of Schedule K-1, Part III, must include the amounts relating to any remedial items made under the remedial allocation method (described in Regulations sections 1.704-3(d) and 1.704-3(d)(5)(iii)) for section 721(c) property. For the specific partner's information relating to the remedial method allocations and gain deferral method, see the

Instructions for Form 1065, especially the Partner's Instructions for Schedule K-1 (Form 1065).

Line 16. If the partnership had items of international tax relevance, see the Instructions for Schedules K-2 and K-3 (Form 8865) to determine if you need to check the box and attach Schedules K-2 and K-3.

Schedules K-2 (Form 8865), Partners' Distributive Share Items—International, and K-3 (Form 8865), Partner's Share of Income, Deductions, Credits, etc.—International

Schedule K-2

Schedule K-2 (Form 8865) is an extension of Schedule K of the Form 8865 and is used to report items of international tax relevance from the operation of a partnership.

Schedule K-3

Schedule K-3 (Form 8865) is an extension of Schedule K-1 (Form 8865) and is generally used to report the partner's share of the items reported on Schedule K-2. The information reported on Schedule K-3 is used to report information on a partner's tax or information returns.

For more information, see the Instructions for Schedules K-2 and K-3 (Form 8865).

Schedule L. Balance Sheets per Books

The balance sheets should agree with the partnership's books and records. Attach a statement explaining any differences.

Only Category 1 filers are required to complete Form 8865, Schedule L.

If you answered "Yes" to item H11 on page 1 of Form 8865, you do not have to complete Form 8865, Schedule L.

Schedule L requires balance sheets prepared and translated into U.S. dollars in accordance with U.S. generally accepted accounting principles (GAAP).

Exception. Generally, if the partnership or any QBU of the partnership uses the dollar approximate separate transactions method (DASTM), Form 8865, Schedule L, should reflect the tax balance sheets prepared and translated into U.S. dollars according to Regulations section 1.985-3(d).

Specific Instructions for Schedule L

For the specific instructions for Form 8865, Schedule L, see the Instructions for Form 1065.

Schedule M-1. Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Form 8865 filers aren't required to complete Schedule M-3 (Form 1065), Net Income (Loss) Reconciliation for Certain Partnerships.

Only Category 1 filers are required to complete Form 8865, Schedule M-1. If you answered "Yes" to item H11 on page 1 of Form 8865, you don't have to complete Form 8865, Schedule M-1.

Specific Instructions for Schedule M-1

For the specific instructions for Schedule M-1 (Form 8865), see the Instructions for Form 1065.

Schedule M-2. Analysis of Partners' Capital Accounts

Only Category 1 filers are required to complete Form 8865, Schedule M-2. If you

answered "Yes" to item H11 on page 1 of Form 8865, you don't have to complete Form 8865, Schedule M-2.

Specific Instructions for Schedule M-2

For the specific instructions for Form 8865, Schedule M-2, see the Instructions for Form 1065.

Schedule N. Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

All Category 1 filers must complete Schedule N and report all transactions of the foreign partnership during the tax year of the partnership listed on the top of Form 8865, page 1. A Category 1 filer filing a Form 8865 for other Category 1 filers under the multiple Category 1 filers exception must complete a Schedule N for itself and a separate Schedule

N for each Category 1 filer not filing Form 8865.

Category 2 filers are required to complete columns (a), (b), and (c) of Schedule N. Category 2 filers don't have to complete column (d).

Column (a). Use column (a) to report transactions between the foreign partnership and the person filing the Form 8865.

Column (d). Use column (d) to report transactions between the foreign partnership and any U.S. person with a 10% or more direct interest in the foreign partnership. If such person also qualifies under column (b), don't report transactions between the foreign partnership and that person under column (d). Report the transactions only under column (b).

Lines 6 and 16. Enter distributions received from other partnerships and distributions from the foreign partnership for which this form is being completed.

Lines 20 and 21. Enter the largest outstanding balances during the tax year of gross amounts borrowed from, and gross amounts lent to, the related parties described in columns (a) through (d). Don't enter aggregate cash flows, year-end loan balances, average balances, or net balances. Don't include open account balances resulting from sales and purchases reported under other items listed on Schedule N that arise and are collected in full in the ordinary course of business.

Schedule O (Form 8865). Transfer of Property to a Foreign Partnership

Category 3 filers must complete Schedule O.

Section 721(c) partnerships. Regulations section 1.721(c)-2 overrides section 721(a) nonrecognition of gain upon a contribution of section 721(c) property to a section 721(c) partnership occurring on or after August 6, 2015. A U.S. transferor must recognize gain unless the gain deferral method described in Regulations section 1.721(c)-3 is applied. To satisfy the reporting requirements of the gain deferral method, the U.S. transferor is required to report certain information for the year of the contribution and for subsequent years. See Regulations section 1.721(c)-6. See Section 721(c) property, Section 721(c) partnership, U.S. transferor, and Gain deferral method, earlier.

Reference ID number. Use the reference ID number shown on Form 8865, item G2(b). For details, see *Item G2(b)*, earlier.

Part I. Transfers Reportable Under Section 6038B

Part I is used to report the transfer of property to a foreign partnership in accordance with Regulations section 1.6038B-2(c). The completion of Part I (related property transferred to the partnership) is required by Regulations section 1.6038B-2(c). Provide the information required in columns (a) through (g) for each contribution of property to the foreign partnership that must be reported. If you contributed property with an FMV greater than its tax basis (appreciated property), or intangible property, provide the information required in columns (a) through (g) separately for each item of property transferred (except to the extent you are allowed to aggregate the property under

Regulations sections 1.704-3(e)(2), (3), and (4)).

Provide a general description of each item of property in the *Supplemental Information Required To Be Reported* section. For all other property contributed, aggregate by the categories listed in Part I.

Column (a). Enter the date of the transfer. If the transfer was composed of a series of transactions over multiple dates, enter the date the transfer was completed.

Column (b). Enter the description of the property transferred.

Column (c). Enter the FMV of the property contributed (measured as of the date of the transfer).

Column (d). Enter your adjusted basis in the property contributed on the date of the transfer. See sections 1011 through 1016 for more information on the determination of adjusted basis.

Column (f). If you contributed appreciated property, enter the method (traditional, traditional with curative allocations, or remedial) used by the partnership to make section 704(c) allocations for each item of property. See Regulations sections 1.704-3(b), (c), and (d) for more information on these allocation methods. If the gain deferral method is applied, the remedial method must generally be used. See Regulations section 1.721(c)-3(b)(1)(i). For an exception for certain property generating effectively connected income, see Regulations section 1.721(c)-3(b)(1)(ii).

Column (g). Enter the amount of gain, if any, recognized on the transfer. See sections 721(b) and 904(f)(3), and Regulations section 1.721(c)-2.

Line 3. Enter your capital interests, by percentage, in the partnership immediately before and after the transfer. To the extent your capital interest in the partnership

immediately *before* the transfer differs from any of your profit, loss, or deduction interests in the partnership at that time, enter in the supplemental information below your interests, by percentage, in the profit, loss, and deductions at that time. To the extent your capital interest in the partnership immediately *after* the transfer differs from any of your profit, loss, or deduction interests in the partnership at that time, enter in the supplemental information below your interests, by percentage, in the profit, loss, and deductions at that time.

Supplemental information required to be reported. Enter any information from Part I that is required to be reported in greater detail. Identify the applicable column number next to the information entered in this section. In addition, if you contributed property to a foreign partnership as part of a wider transaction, briefly describe the entire transaction.

Reporting required for the year of contribution to which the gain deferral method is applied. Additionally, describe any section 721(c) property contributed to a section 721(c) partnership and identify whether the gain deferral method is applied. A U.S. transferor must attach to Form 8865, for the year of contribution, Schedule G, containing the information described in Regulations section 1.721(c)-6(b)(2)(i). See Regulations section 1.721(c)-6(b) for additional requirements.

Additional form and statement requirements. In addition to the reporting requirements above, the following statements and forms must also be filed to satisfy the requirements for the gain deferral method.

- Schedule H (Form 8865), if certain events have occurred.
- Form 8838-P, Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c)). See

Regulations sections 1.721(c)-6(b)(2)(ii), (b) (3)(viii), and (b)(5) for more information.

- Copy of “Statement of Waiver of Treaty Benefits under Section 1.721(c)-6,” if applicable. See Regulations section 1.721(c)-6(c)(1).

Annual Reporting With Respect to the Gain Deferral Method

A U.S. transferor subject to the gain deferral method must annually attach Schedule G (Form 8865), containing the information required in Regulations section 1.721(c)-6(b) (3)(i) through (vii) (and (b)(3)(ix), as applicable). See Regulations section 1.721(c)-6(b)(3) for further annual reporting requirements pursuant to the gain deferral method.

Part II. Dispositions Reportable Under Section 6038B

Use Part II to report certain dispositions by a foreign partnership in accordance with Regulations section 1.6038B-2(d). The completion of Part II (related property transferred to the partnership) is required by Regulations section 1.6038B-2(d). If you were required to report a transfer of appreciated property to the partnership, and the partnership disposes of the property while you are still a direct or constructive partner, you must report that disposition in Part II. If the partnership disposes of the property in a nonrecognition transaction and receives in exchange substituted basis property, report the subsequent disposition of the substituted basis property in the same manner as provided for the contributed property. See section 7701(a)(42) for the definition of substituted basis property and Regulations section 1.704-3(a)(8) for more information.

A disposition by a partnership may be an acceleration event for purposes of applying the gain deferral method. The U.S. transferor may be required to recognize gain in an amount equal to the remaining built-in gain on the section 721(c) property previously contributed to the section 721(c) partnership. See Regulations section 1.721(c)-4. For acceleration event exceptions, see Regulations section 1.721(c)-5. Acceleration events and exceptions to an acceleration event should be reflected on Part II. In addition, Schedules G and H are required to be filed.

Column (a). Provide a brief description of the property disposed of by the partnership. If you are reporting the disposition of substituted basis property received by the partnership in a nonrecognition transaction in exchange for appreciated property contributed by you, enter "See Attached" and attach a statement providing brief

descriptions of both the property contributed by you to the partnership and the substituted basis property received by the partnership in exchange for that property.

Column (b). Enter the date that you transferred this property to the partnership. If you are reporting the disposition of substituted basis property received by the partnership in a nonrecognition transaction in exchange for property previously contributed by you, enter "See Attached" and attach a statement showing both the date you transferred the appreciated property to the partnership and the date the partnership exchanged the property for substituted basis property in a nonrecognition transaction. See Regulations section 1.6038B-2.

Column (c). Enter the date that the partnership disposed of the property.

Column (d). Briefly describe how the partnership disposed of the property (for example, by sale or exchange).

Column (e). Enter the amount of gain, if any, recognized by the partnership on the disposition of property.

Column (f). Enter the amount of depreciation recapture, if any, recognized by the partnership on the disposition of property. See Regulations sections 1.1245-1(e) and 1.1250-1(f).

Column (g). Enter the amount of gain from column (e) allocated to you.

Column (h). Enter the amount of depreciation recapture from column (f) allocated to you. See Regulations sections 1.1245-1(e) and 1.1250-1(f). If you recognize any section 1254 recapture on the partnership's disposition of natural resource recapture property, enter "See Attached" and attach a statement figuring the amount of recapture. See Regulations section 1.1254-5.

Part III. Gain Recognition Under Section 904(f) (3) or (f)(5)(F)

If gain recognition was required for any transfer reported in Part I under section 904(f)(3) or (f)(5)(F), attach a statement identifying the transfer and the amount of gain recognized.

Schedule P (Form 8865). Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership

Use Schedule P to report the acquisition, disposition, and change of interest in a foreign partnership.

Every Category 4 filer must complete Schedule P, unless they qualify under the exception for certain Category 4 filers, described earlier.

Reference ID number. Use the reference ID number shown on Form 8865, item G2(b).

For details, see Item G2(b), earlier.

Part I. Acquisitions

Part I is completed by Category 4 filers required to report an acquisition of an interest in a foreign partnership. See Categories of Filers, earlier, for more details about which types of acquisitions must be reported.

An acquisition of a section 721(c) partnership interest may be an acceleration event exception under the gain deferral method. In such case, Schedule H is required to be filed. See Regulations section 1.721(c)-5. In this case, the acquirer may become a successor U.S. transferor and may have a reporting requirement under Regulations section 1.721(c)-6. As a result, the successor U.S. transferor is required to file Schedule G as well as, if certain events occur, Schedule H. See Section 721(c) partnership, Gain deferral method, and U.S. transferor, earlier.

Column (a). If you acquired the interest in the foreign partnership by purchase, gift, or inheritance, or in a distribution from a trust, estate, partnership, or corporation, enter the name, address, and identifying number (if any) of the person from whom you acquired the interest.

Column (b). Enter the date of the acquisition. If the acquisition was composed of a series of transactions over multiple dates, enter the date the acquisition was completed.

Column (c). Enter the FMV of the interest you acquired in the partnership (measured as of the date of acquisition).

Column (d). Enter your basis in the acquired partnership interest (measured as of the date of acquisition). See sections 722 and 742.

Columns (e) and (f). Enter your total direct percentage interest in the partnership both before and immediately after the acquisition. To the extent your direct percentage interest

in the partnership differs among capital, profits, losses, or deductions, enter “See Below” and state the different percentages in Part IV.

Part II. Dispositions

This section is completed by U.S. persons who are Category 4 filers because they disposed of an interest in a foreign partnership. See *Categories of Filers*, earlier, for more details about what types of dispositions must be reported. For each disposition reported in Part II, indicate in Part IV whether a statement is required by Regulations section 1.751-1(a)(3) to be filed for the disposition.

A disposition of a section 721(c) partnership interest may be an acceleration event for purposes of applying the gain deferral method. The U.S. transferor may be required to recognize gain in an amount equal to the remaining built-in gain on the section 721(c) property previously contributed to the section 721(c) partnership. In this case, Schedule H

must also be filed. See Regulations section 1.721(c)-4. For acceleration event exceptions, see Regulations section 1.721(c)-5.

Column (a). Unless you disposed of the interest by withdrawing, in whole or in part, from the partnership, enter the name, address, and identifying number (if any) of the person to whom you transferred the interest in the foreign partnership.

Column (b). Enter the date of the disposition. If the disposition was composed of a series of transactions over multiple dates, enter the date the disposition was completed.

Column (c). Enter the FMV of the interest you disposed of in the partnership (measured as of the date of disposition). If you recognized gain or loss on the disposition, state the amount of gain or loss in Part IV. See section 741.

Column (d). Enter your adjusted basis in the partnership interest disposed of immediately before the disposition. See section 705.

Columns (e) and (f). Enter your total direct percentage interest in the partnership both before and immediately after the disposition. To the extent your percentage interest in the partnership differs among capital, profits, losses, or deductions, enter "See Below" and state the different percentages in Part IV.

Part III. Change in Proportional Interest

This section is completed by U.S. persons who are Category 4 filers because their direct proportional interest in the foreign partnership changed. See *Categories of Filers*, earlier, for more details about which changes in proportional interest must be reported.

Column (a). Briefly describe the event that caused your interest in the partnership to change (for example, the admission of a new partner).

Column (b). Enter the date of the change. If the change resulted from a series of transactions over multiple dates, enter the date the change was completed.

Column (c). Enter the FMV of your interest in the partnership immediately before the change.

Column (d). Enter your basis in your partnership interest immediately before the change.

Columns (e) and (f). Enter your direct percentage interest in the partnership both before and immediately after the change. To the extent your percentage interest in the partnership differs among capital, profits, losses, or deductions, enter "See Below" and state the different percentages in Part IV.

Part IV. Supplemental Information Required To Be Reported

Enter any information asked for in Part I, Part II, or Part III that must be reported in detail. Identify the applicable part number and column next to the information entered in Part IV.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form and its schedules to carry out the Internal Revenue laws of the United States. We need this information to ensure that you are complying with the revenue laws and to allow us to figure and collect the right amount of tax. Sections 6038, 6038B, 6038D, and 6046A require you to provide this information. Section 6038D requires specified individuals and, upon issuance of regulations, specified domestic entities to report specified foreign financial assets in which they have an interest. Form 8938 is generally used to comply with this reporting requirement, but if

you checked the box on Form 8865, item E, you're choosing to use Form 8865 (in conjunction with Form 8938) to report your interests. Section 6109 requires you to provide your identification number. Failure to provide all of the requested information in a timely manner or providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of

Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances.

The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return.

The estimated burden for all other taxpayers who file this form is shown below.

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Form	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
8865	39 hr., 30 min.	6 hr., 47 min.	14 hr., 21 min.
Schedule G (Form 8865)	13 hr., 52 min.	3 hr., 34 min.	3 hr., 57 min.
Schedule H (Form 8865)	7 hr., 53 min.	2 hr., 17 min.	2 hr., 30 min.
Schedule K-1 (Form 8865)	12 hr., 12 min.	7 hr., 31 min.	9 hr., 14 min.
Schedule K-2 (Form 8865)	170 hr., 16 min.	34 hr., 28 min.	50 hr., 44 min.
Schedule K-3 (Form 8865)	171 hr., 13 min.	35 hr., 33 min.	51 hr., 53 min.
Schedule O (Form 8865)	16 hr., 15 min.	5 hr., 10 min.	5 hr., 39 min.
Schedule P (Form 8865)	5 hr., 44 min.	1 hr., 12 min.	1 hr., 20 min.

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If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedules simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/ FormComments](https://www.irs.gov/FormComments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8865 to this address. Instead, see When and Where To File, earlier.

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List of Codes Used for Schedule K-1 (Form 8865)

Box Number / Item		Where to report or where to find further reporting information.
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
	Passive loss	See Partner's Instr. (Form 1065)
	Passive income	Schedule E (Form 1040), line 28, column (h)
	Nonpassive loss	See Partner's Instr. (Form 1065)
	Nonpassive income	Schedule E (Form 1040), line 28, column (k)
2. Net rental real estate income (loss)		See Partner's Instr. (Form 1065)
3. Other net rental income (loss)		
	Net income	Schedule E (Form 1040), line 28, column (h)
	Net loss	See Partner's Instr. (Form 1065)
4a. Guaranteed payment services		See Partner's Instr. (Form 1065)
4b. Guaranteed payment capital		See Partner's Instr. (Form 1065)
4c. Guaranteed payment total		See Partner's Instr. (Form 1065)
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 Partner's Instr. (Form 1065)
7. Royalties		Schedule E (Form 1040), line 4
8. Net short-term capital gain (loss)		Schedule D (Form 1040), line 5
9a. Net long-term capital gain (loss)		Schedule D (Form 1040), line 12
9b. Collectibles (28%) gain (loss)		28% Rate Gain Worksheet, line 4 (Schedule D instructions)
9c. Unrecaptured section 1250 gain		See Partner's Instr. (Form 1065)
10. Net section 1231 gain (loss)		See Partner's Instr. (Form 1065)
11. Other income (loss)		
	Code A. Other portfolio income (loss)	See Partner's Instr. (Form 1065)
	Code B. Involuntary conversions	See Partner's Instr. (Form 1065)

Box Number / Item		Where to report or where to find further reporting information.
	Code C. Section 1256 contracts & straddles	Form 6781, line 1
	Code D. Mining exploration costs recapture	See Pub. 535
	Code E. Cancellation of debt	Schedule 1 (Form 1040), line 8c; or Form 982
	Code F. Section 743(b) positive income adjustments	See Partner's Instr. (Form 1065)
	Code G. Reserved for future use	
	Code H. Section 951 income inclusions	See Partner's Instr. (Form 1065)
	Code I. Gain (loss) from disposition of oil, gas, thermal, or other mineral properties (section 59(e))	See Partner's Instr. (Form 1065)
	Code J. Recoveries of tax benefit items	See Partner's Instr. (Form 1065)
	Code K. Gambling gains and losses	See Partner's Instr. (Form 1065)
	Code L. Any income, gain, or loss to the partnership from a distribution under section 751(b) (certain distributions treated as sales or exchanges)	See Partner's Instr. (Form 1065)
	Code M. Gain eligible for section 1045 rollover (replacement stock purchased by partnership)	See Partner's Instr. (Form 1065)
	Code N. Gain eligible for section 1045 rollover (replacement stock not purchased by partnership)	See Partner's Instr. (Form 1065)
	Code O. Sale or exchange of QSB stock with section 1202 exclusion	See Partner's Instr. (Form 1065)
	Code P. Gain or loss on disposition of farm recapture property and other items to which section 1252 applies	See Partner's Instr. (Form 1065)
	Code Q. Gain or loss on Fannie Mae or Freddie Mac qualified preferred stock	See Partner's Instr. (Form 1065)
	Code R. Specially allocated ordinary gain (loss)	See Partner's Instr. (Form 1065)
	Code S. Non-portfolio capital gain (loss)	See Partner's Instr. (Form 1065)
	Codes T through X. Reserved for future use	
	Code ZZ. Other	See Partner's Instr. (Form 1065)
12. Section 179 deduction		See Partner's Instr. (Form 1065)

13. Other deductions		
	Code A. Cash contributions (60%)	See Partner's Instr. (Form 1065)
	Code B. Cash contributions (30%)	See Partner's Instr. (Form 1065)
	Code C. Noncash contributions (50%)	See Partner's Instr. (Form 1065)
	Code D. Noncash contributions (30%)	See Partner's Instr. (Form 1065)
	Code E. Capital gain property to a 50% organization (30%)	See Partner's Instr. (Form 1065)
	Code F. Capital gain property (20%)	See Partner's Instr. (Form 1065)
	Code G. Contributions (100%)	See Partner's Instr. (Form 1065)
	Code H. Investment interest expense	Form 4952, line 1
	Code I. Deductions—royalty income	Schedule E (Form 1040), line 19
	Code J. Section 59(e)(2) expenditures	See Partner's Instr. (Form 1065)
	Code K. Excess business interest expense	See Partner's Instr. (Form 1065)
	Code L. Deductions—portfolio (other)	Schedule A (Form 1040), line 16
	Code M. Amounts paid for medical insurance	Schedule A (Form 1040), line 1; or Schedule 1 (Form 1040), line 17
	Code N. Educational assistance benefits	See Partner's Instr. (Form 1065)
	Code O. Dependent care benefits	Form 2441, line 12
	Code P. Preproductive period expenses	See Partner's Instr. (Form 1065)
	Code Q. Reserved for future use	
	Code R. Pensions and IRAs	See Partner's Instr. (Form 1065)
	Code S. Reforestation expense deduction	See Partner's Instr. (Form 1065)
	Codes T through U. Reserved for future use	
	Code V. Section 743(b) negative income adjustments	See Partner's Instr. (Form 1065)
	Code W. Soil and water conservation	See Partner's Instr. (Form 1065)
	Code X. Film, television, and theatrical production expenditures	See Partner's Instr. (Form 1065)

Box Number / Item		Where to report or where to find further reporting information.
	Code Y. Expenditures for removal of barriers	See Partner's Instr. (Form 1065)
	Code Z. Itemized deductions	See Partner's Instr. (Form 1065)
	Code AA. Contributions to a capital construction fund (CCF)	See Partner's Instr. (Form 1065)
	Code AB. Penalty on early withdrawal of savings	See Partner's Instr. (Form 1065)
	Code AC. Interest expense allocated to debt-financed distributions	See Partner's Instr. (Form 1065)
	Code AD. Interest expense on working interest in oil or gas	See Partner's Instr. (Form 1065)
	Code AE. Deductions—portfolio income	See Partner's Instr. (Form 1065)
	Codes AF through AJ. Reserved for future use	
	Code ZZ. Other	See Partner's Instr. (Form 1065)
14. Self-employment earnings (loss)		
	Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's Instr. (Form 1065) before completing Schedule SE (Form 1040).	
	Code A. Net earnings (loss) from self-employment	Schedule SE, Section A or B
	Code B. Gross farming or fishing income	See Partner's Instr. (Form 1065)
	Code C. Gross non-farm income	See Partner's Instr. (Form 1065)
15. Credits		
	Code A. Reserved for future use	
	Code B. Reserved for future use	
	Code C. Low-income housing credit (section 42(j)(5)) from post-2007 buildings	See Partner's Instr. (Form 1065)
	Code D. Low-income housing credit (other) from post-2007 buildings	See Partner's Instr. (Form 1065)
	Code E. Qualified rehabilitation expenditures (rental real estate)	See Partner's Instr. (Form 1065)
	Code F. Other rental real estate credits	See Partner's Instr. (Form 1065)

	Code G. Other rental credits	See Partner's Instr. (Form 1065)
	Code H. Undistributed capital gains credit	See Partner's Instr. (Form 1065)
	Code I. Biofuel producer credit	See Partner's Instr. (Form 1065)
	Code J. Work opportunity credit	See Partner's Instr. (Form 1065)
	Code K. Disabled access credit	See Partner's Instr. (Form 1065)
	Code L. Empowerment zone employment credit	See Partner's Instr. (Form 1065)
	Code M. Credit for increasing research activities	See Partner's Instr. (Form 1065)
	Code N. Credit for employer social security and Medicare taxes	See Partner's Instr. (Form 1065)
	Code O. Backup withholding	See Partner's Instr. (Form 1065)
	Code P. Unused investment credit from the qualifying advanced coal project credit or qualifying gasification project credit allocated from cooperatives	See Partner's Instr. (Form 1065)
	Code Q. Unused investment credit from the qualifying advanced energy project credit allocated from cooperatives	See Partner's Instr. (Form 1065)
	Code R. Unused investment credit from the advanced manufacturing investment credit allocated from cooperatives	See Partner's Instr. (Form 1065)
	Code S. Reserved for future use	
	Code T. Unused investment credit from the energy credit allocated from cooperatives	See Partner's Instr. (Form 1065)
	Code U. Unused investment credit from the rehabilitation credit allocated from cooperatives	See Partner's Instr. (Form 1065)
	Code V. Advanced manufacturing production credit	See Partner's Instr. (Form 1065)
	Codes W and X. Reserved for future use	
	Code Y. Clean hydrogen production credit	See Partner's Instr. (Form 1065)
	Code Z. Orphan drug credit	See Partner's Instr. (Form 1065)
	Code AA. Enhanced oil recovery credit	See Partner's Instr. (Form 1065)
	Code AB. Renewable electricity production credit	See Partner's Instr. (Form 1065)
	Code AC. Biodiesel, renewable diesel, or sustainable aviation fuels credit	See Partner's Instr. (Form 1065)
	Code AD. New markets credit	See Partner's Instr. (Form 1065)

Box Number / Item		Where to report or where to find further reporting information.
	Code AE. Credit for small employer pension plan startup costs	See Partner's Instr. (Form 1065)
	Code AF. Credit for small employer auto-enrollment	See Partner's Instr. (Form 1065)
	Code AG. Credit for small employer military spouse retirement plan eligibility	See Partner's Instr. (Form 1065)
	Code AH. Credit for employer-provided childcare facilities and services	See Partner's Instr. (Form 1065)
	Code AI. Low sulfur diesel fuel production credit	See Partner's Instr. (Form 1065)
	Code AJ. Qualified railroad track maintenance credit	See Partner's Instr. (Form 1065)
	Code AK. Credit for oil and gas production from marginal wells	See Partner's Instr. (Form 1065)
	Code AL. Distilled spirits credit	See Partner's Instr. (Form 1065)
	Code AM. Energy efficient home credit	See Partner's Instr. (Form 1065)
	Code AN. Alternative motor vehicle credit	See Partner's Instr. (Form 1065)
	Code AO. Alternative fuel vehicle refueling property credit	See Partner's Instr. (Form 1065)
	Code AP. Clean renewable energy bond credit	See Partner's Instr. (Form 1065)
	Code AQ. New clean renewable energy bond credit	See Partner's Instr. (Form 1065)
	Code AR. Qualified energy conservation bond credit	See Partner's Instr. (Form 1065)
	Code AS. Qualified zone academy bond credit	See Partner's Instr. (Form 1065)
	Code AT. Qualified school construction bond credit	See Partner's Instr. (Form 1065)
	Code AU. Build America bond credit	See Partner's Instr. (Form 1065)
	Code AV. Credit for employer differential wage payments	See Partner's Instr. (Form 1065)
	Code AW. Carbon oxide sequestration credit	See Partner's Instr. (Form 1065)
	Code AX. Carbon oxide sequestration credit recapture	See Partner's Instr. (Form 1065)
	Code AY. New clean vehicle credit	See Partner's Instr. (Form 1065)
	Code AZ. Qualified commercial clean vehicle credit	See Partner's Instr. (Form 1065)
	Code BA. Credit for small employer health insurance premiums	See Partner's Instr. (Form 1065)
	Code BB. Employer credit for paid family and medical leave	See Partner's Instr. (Form 1065)
	Code BC. Eligible credits from transferor(s) under section 6418	See Partner's Instr. (Form 1065)
	Codes BD through BG. Reserved for future use	
	Code ZZ. Other	See Partner's Instr. (Form 1065)

17. Alternative minimum tax (AMT) items		
	Code A. Post-1986 depreciation adjustment	See Partner's Instr. (Form 1065) and the Instructions for Form 6251
	Code B. Adjusted gain or loss	See Partner's Instr. (Form 1065) and the Instructions for Form 6251
	Code C. Depletion (other than oil & gas)	See Partner's Instr. (Form 1065) and the Instructions for Form 6251
	Code D. Oil, gas, and geothermal—gross income	See Partner's Instr. (Form 1065) and the Instructions for Form 6251
	Code E. Oil, gas, and geothermal—deductions	See Partner's Instr. (Form 1065) and the Instructions for Form 6251
	Code F. Other AMT items	See Partner's Instr. (Form 1065) and the Instructions for Form 6251
18. Tax-exempt income and nondeductible expenses		
	Code A. Tax-exempt interest income	Form 1040, line 2a
	Code B. Other tax-exempt income	See Partner's Instr. (Form 1065)
	Code C. Nondeductible expenses	See Partner's Instr. (Form 1065)
19. Distributions		
	Code A. Cash and marketable securities	See Partner's Instr. (Form 1065)
	Code B. Distribution subject to section 737	See Partner's Instr. (Form 1065)
	Code C. Other property	See Partner's Instr. (Form 1065)
20. Other information		
	Code A. Investment income	Form 4952, line 4a
	Code B. Investment expenses	Form 4952, line 5
	Code C. Fuel tax credit information	Form 4136
	Code D. Qualified rehabilitation expenditures (other than rental real estate)	See Partner's Instr. (Form 1065)
	Code E. Basis of energy property	See Partner's Instr. (Form 1065)
	Codes F through G. Recapture of low-income housing credit	See Partner's Instr. (Form 1065)
	Code H. Recapture of investment credit	See Form 4255

Box Number / Item		Where to report or where to find further reporting information.
	Code I. Recapture of other credits	See Partner's Instr. (Form 1065)
	Code J. Look-back interest—completed long-term contracts	See Form 8697
	Code K. Look-back interest—income forecast method	See Form 8866
	Code L. Dispositions of property with section 179 deductions	See Partner's Instr. (Form 1065)
	Code M. Recapture of section 179 deduction	See Partner's Instr. (Form 1065)
	Code N. Business interest expense (information item)	See Partner's Instr. (Form 1065)
	Code O. Section 453(l)(3) information	See Partner's Instr. (Form 1065)
	Code P. Section 453A(c) information	See Partner's Instr. (Form 1065)
	Code Q. Section 1260(b) information	See Partner's Instr. (Form 1065)
	Code R. Interest allocable to production expenditures	See Partner's Instr. (Form 1065)
	Code S. Capital construction fund (CCF) nonqualified withdrawals	See Partner's Instr. (Form 1065)
	Code T. Depletion information—oil and gas	See Partner's Instr. (Form 1065)
	Code U. Section 743(b) basis adjustment	See Partner's Instr. (Form 1065)
	Code V. Unrelated business taxable income	See Partner's Instr. (Form 1065)
	Code X. Reserved for future use	
	Code Y. Net investment income	See Partner's Instr. (Form 1065)
	Code Z. Section 199A information	See Partner's Instr. (Form 1065)
	Code AA. Section 704(c) information	See Partner's Instr. (Form 1065)
	Code AB. Section 751 gain (loss)	See Partner's Instr. (Form 1065)
	Code AC. Section 1(h)(5) gain (loss)	See Partner's Instr. (Form 1065)

	Code AD. Deemed section 1250 unrecaptured gain	See Partner's Instr. (Form 1065)
	Code AE. Excess taxable income	See Partner's Instr. (Form 1065)
	Code AF. Excess business interest income	See Partner's Instr. (Form 1065)
	Code AG. Gross receipts for section 448(c) (information item)	See Partner's Instr. (Form 1065)
	Code AH. Noncash charitable contributions	See Partner's Instr. (Form 1065)
	Code AI. Interest and tax on deferred compensation to partners	See Partner's Instr. (Form 1065)
	Code AJ. Excess business loss limitation	See Partner's Instr. (Form 1065)
	Code AK. Gain from mark-to-market election	See Partner's Instr. (Form 1065)
	Code AL. Section 721(c) partnership	See Partner's Instr. (Form 1065)
	Code AM. Section 1061 information	See Partner's Instr. (Form 1065)
	Code AN. Farming and fishing business	See Partner's Instr. (Form 1065)
	Code AO. PTP information	See Partner's Instr. (Form 1065)
	Code AP. Inversion gain	See Partner's Instr. (Form 1065)
	Code AQ. Conservation reserve program payments	See Partner's Instr. (Form 1065)
	Code AR. IRA disclosure	See Partner's Instr. (Form 1065)
	Code AS. Qualifying advanced coal project property and qualifying gasification project property	See Partner's Instr. (Form 1065)
	Code AT. Qualifying advanced energy project property	See Partner's Instr. (Form 1065)
	Code AU. Advanced manufacturing investment property	See Partner's Instr. (Form 1065)
	Code AV. Reserved for future use	
	Code AW. Reportable transactions	See Partner's Instr. (Form 1065)
	Code AX. Reserved for future use	
	Code AY. Foreign partners, Form 8990, Schedule A	See Partner's Instr. (Form 1065)
	Codes AZ through BD. Reserved for future use	
	Code ZZ. Other	See Partner's Instr. (Form 1065)

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Codes for Principal Business Activity and Principal Product or Service		Using the list of activities and codes below, determine from which activity the business derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (Schedule B, line 1a); all other income reported on Schedule B, lines 4 through 7; income reported on Schedule K, lines 3a, 5, 6a, and 7; income or net gain reported on Schedule K, lines 8, 9a, 10, and 11; and income or net gain reported on Form 8825, lines 2, 19, and 20a. If the business purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the business is considered a manufacturer and must use one of the manufacturing codes (311110–339900).	Once the Principal Business Activity is determined, enter the six-digit code from the list below on page 1, item H7. Also enter a brief description of the business activity in item H8.
Agriculture, Forestry, Fishing, and Hunting Crop Production 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming) Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging Fishing, Hunting, and Trapping 114110 Fishing 114210 Hunting & Trapping Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating) 115210 Support Activities for Animal Production (including Farriers) 115310 Support Activities for Forestry	237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction Specialty Trade Contractors 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors 238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation)	Paper Manufacturing 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg Printing and Related Support Activities 323100 Printing & Related Support Activities Petroleum and Coal Products Manufacturing 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint, Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mfg Nonmetallic Mineral Product Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg From Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg	333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing
Mining 211120 Crude Petroleum Extraction 211130 Natural Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining Utilities 221100 Electric Power Generation, Transmission, & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage, & Other Systems 221500 Combination Gas & Electric Construction Construction of Buildings 236110 Residential Building Construction 236200 Nonresidential Building Construction Heavy and Civil Engineering Construction 237100 Utility System Construction	Manufacturing Food Manufacturing 311110 Animal Food Mfg 311200 Grain & Oilseed Milling 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering and Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries, Tortilla & Dry Pasta Mfg 311900 Other Food Mfg (including coffee, tea, flavorings, & seasonings) Beverage and Tobacco Product Manufacturing 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315250 Cut & Sew Apparel Mfg (except Contractors) 315990 Apparel Accessories & Other Apparel Mfg Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg	333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing	Wholesale Trade Merchant Wholesalers, Durable Goods 423100 Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Metal & Mineral (except Petroleum) 423600 Household Appliances & Electrical & Electronic Goods 423700 Hardware, & Plumbing & Heating Equipment & Supplies 423800 Machinery, Equipment, & Supplies 423910 Sporting & Recreational Goods & Supplies

423920 Toy & Hobby Goods & Supplies 423930 Recyclable Materials 423940 Jewelry, Watch, Precious Stone, & Precious Metals 423990 Other Miscellaneous Durable Goods Merchant Wholesalers, Nondurable Goods 424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries 424300 Apparel, Piece Goods, & Notions 424400 Grocery & Related Products 424500 Farm Product Raw Materials 424600 Chemical & Allied Products 424700 Petroleum & Petroleum Products 424800 Beer, Wine, & Distilled Alcoholic Beverages 424910 Farm Supplies 424920 Book, Periodical, & Newspapers 424930 Flower, Nursery Stock, & Florists' Supplies 424940 Tobacco Products & Electronic Cigarettes 424950 Paint, Varnish, & Supplies 424990 Other Miscellaneous Nondurable Goods Wholesale Trade Agents & Agents and Brokers 425120 Wholesale Trade Agents & Brokers	Health and Personal Care Retailers 456110 Pharmacies & Drug Retailers 456120 Cosmetics, Beauty Supplies, & Perfume Retailers 456130 Optical Goods Retailers 446190 Other Health & Personal Care Retailers Gasoline Stations & Fuel Dealers 457100 Gasoline Stations (including convenience stores with gas) 457210 Fuel Dealers (including Heating Oil & Liquefied Petroleum) Clothing & Accessories Retailers 458110 Clothing & Clothing Accessories Retailers 458210 Shoe Retailers 458310 Jewelry Retailers 458320 Luggage & Leather Goods Retailers Sporting, Hobby, Book, Musical Instrument, & Miscellaneous Retailers 459110 Sporting Goods Retailers 459120 Hobby, Toy, & Game Retailers 459130 Sewing, Needlework, & Piece Goods Retailers 459140 Musical Instrument & Supplies Retailers 459210 Book Retailers & News Dealers (including newsstands) 459310 Florists 459410 Office Supplies & Stationery Retailers 459420 Gift, Novelty, & Souvenir Retailers 459510 Used Merchandise Retailers 459910 Pet & Pet Supplies Retailers 459920 Art Dealers 459930 Manufactured (Mobile) Home Dealers 459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers) Nonstore Retailers Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code <i>456110 Pharmacies & Drug Retailers</i> .	Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation Couriers and Messengers 492110 Couriers & Express Delivery Services 492210 Local Messengers & Local Delivery Warehousing and Storage 493100 Warehousing & Storage (except lessors of mini-warehouses & self-storage units)	Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting) Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523150 Investment Banking & Securities Intermediation 523160 Commodity Contracts Intermediation 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities 524110 Direct Life, Health, & Medical Insurance Carriers 524120 Direct Insurance (except Life, Health, & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds) Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC,) 525920 Trusts, Estates, & Agency Accounts 525990 Other Financial Vehicles (including mortgage REITs and closed-end investment funds) "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) below.
Retail Trade Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441222 Boat Dealers 441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Retailers Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Stores 444140 Hardware Retailers 444180 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Retailers Food and Beverage Retailers 445110 Supermarkets and Other Grocery (except Convenience) Retailers 445131 Convenience Retailers 445132 Vending Machine Operators 445230 Fruit & Vegetable Retailers 445240 Meat Retailers 445250 Fish & Seafood Retailers 445291 Baked Goods Retailers 445292 Confectionery & Nut Retailers 445298 All Other Specialty Food Retailers 445320 Beer, Wine, & Liquor Retailers Furniture and Home Furnishings Retailers 449110 Furniture Retailers 449121 Floor Covering Retailers 449122 Window Treatment Retailers 449129 All Other Home Furnishings Retailers Electronics and Appliance Retailers 449210 Electronics & Appliance Retailers (including computers) General Merchandise Retailers 455110 Department Stores 455210 Warehouse Clubs, Supercenters, & Other Merch Retailers	Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-Distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation Pipeline Transportation 486000 Pipeline Transportation	Information Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries Publishing Industries 513110 Newspaper Publishers 513120 Periodical Publishers 513130 Book Publishers 513140 Directory & Mailing List Publishers 513190 Other Publishers 513210 Software Publishers Broadcasting & Content Providers & Telecommunications 516100 Radio & Television Broadcasting Stations 516210 Media Streaming, Social Networks, & Other Content Providers 517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers) Data Processing, Web Search Portals, & Other Information Services 518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services 519200 Web Search Portals, Libraries, Archives, & Other Info. Services	Real Estate and Rental and Leasing Real Estate 531110 Lessors of Residential Buildings & Dwellings (including equity REITs) 531120 Lessors of Nonresidential Buildings (except Mini-Warehouses) (including equity REITs) 531130 Lessors of Mini-Warehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532281 Formal Wear & Costume Rental 532282 Video Tape & Disc Rental 532283 Home Health Equipment Rental 532284 Recreational Goods Rental 532289 All Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers) Waste Management and Remediation Services 562000 Waste Management & Remediation Services	Home Health Care Services 621610 Home Health Care Services Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks) Hospitals 622000 Hospitals Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Childcare Services	Other Services Repair and Maintenance 811110 Automotive Mechanical & Electrical Repair & Maintenance 811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes) 811210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance Personal and Laundry Services 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)	
Professional, Scientific, and Technical Services Legal Services 541110 Offices of Lawyers 541190 Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories & Services Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Public Relations, & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services	Educational Services 611000 Educational Services (including schools, colleges, & universities) Health Care and Social Assistance Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories	Arts, Entertainment, and Recreation Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures 711510 Independent Artists, Writers, & Performers Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	Accommodation and Food Services Accommodation 721110 Hotels (except Casino Hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps Food Services and Drinking Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages) 722511 Full Service Restaurants 722513 Limited Service Restaurants 722514 Cafeterias, Grill Buffets, Buffets 722515 Snack & Nonalcoholic Beverage Bars	Other 999999 Unclassified Establishments (unable to classify)
Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies				
Administrative and Support and Waste Management and Remediation Services Administrative and Support Services 561110 Office Administrative Services				

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