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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

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

	<i>Code</i>	<i>Report on</i>
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
	<i>Report on</i>	
Passive loss	See the Shareholder's Instructions	
Passive income	Schedule E, line 28, column (g)	
Nonpassive loss	Schedule E, line 28, column (h)	
Nonpassive income	Schedule E, line 28, column (j)	
<b>2. Net rental real estate income (loss)</b>	See the Shareholder's Instructions	
<b>3. Other net rental income (loss)</b>		
Net income	Schedule E, line 28, column (g)	
Net loss	See the Shareholder's Instructions	
<b>4. Interest income</b>	Form 1040, line 8a	
<b>5a. Ordinary dividends</b>	Form 1040, line 9a	
<b>5b. Qualified dividends</b>	Form 1040, line 9b	
<b>6. Royalties</b>	Schedule E, line 4	
<b>7. Net short-term capital gain (loss)</b>	Schedule D, line 5	
<b>8a. Net long-term capital gain (loss)</b>	Schedule D, line 12	
<b>8b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
<b>8c. Unrecaptured section 1250 gain</b>	See the Shareholder's Instructions	
<b>9. Net section 1231 gain (loss)</b>	See the Shareholder's Instructions	
<b>10. Other income (loss)</b>		
<i>Code</i>		
<b>A</b> Other portfolio income (loss)	See the Shareholder's Instructions	
<b>B</b> Involuntary conversions	See the Shareholder's Instructions	
<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1	
<b>D</b> Mining exploration costs recapture	See Pub. 535	
<b>E</b> Other income (loss)	See the Shareholder's Instructions	
<b>11. Section 179 deduction</b>	See the Shareholder's Instructions	
<b>12. Other deductions</b>		
<b>A</b> Cash contributions (50%)	} See the Shareholder's Instructions	
<b>B</b> Cash contributions (30%)		
<b>C</b> Noncash contributions (50%)		
<b>D</b> Noncash contributions (30%)		
<b>E</b> Capital gain property to a 50% organization (30%)		
<b>F</b> Capital gain property (20%)		
<b>G</b> Contributions (100%)		
<b>H</b> Investment interest expense	Form 4952, line 1	
<b>I</b> Deductions—royalty income	Schedule E, line 19	
<b>J</b> Section 59(e)(2) expenditures	See the Shareholder's Instructions	
<b>K</b> Deductions—portfolio (2% floor)	Schedule A, line 23	
<b>L</b> Deductions—portfolio (other)	Schedule A, line 28	
<b>M</b> Preproductive period expenses	See the Shareholder's Instructions	
<b>N</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	
<b>O</b> Reforestation expense deduction	See the Shareholder's Instructions	
<b>P</b> Domestic production activities information	See Form 8903 instructions	
<b>Q</b> Qualified production activities income	Form 8903, line 7b	
<b>R</b> Employer's Form W-2 wages	Form 8903, line 17	
<b>S</b> Other deductions	See the Shareholder's Instructions	
<b>13. Credits</b>		
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	
<b>B</b> Low-income housing credit (other) from pre-2008 buildings		
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
<b>D</b> Low-income housing credit (other) from post-2007 buildings		
<b>E</b> Qualified rehabilitation expenditures (rental real estate)		
<b>F</b> Other rental real estate credits		
<b>G</b> Other rental credits		
<b>H</b> Undistributed capital gains credit	Form 1040, line 73, box 4	
<b>I</b> Biofuel producer credit	} See the Shareholder's Instructions	
<b>J</b> Work opportunity credit		
<b>K</b> Disabled access credit		
<b>L</b> Empowerment zone employment credit		
<b>M</b> Credit for increasing research activities		
<b>N</b> Credit for employer social security and Medicare taxes	} See the Shareholder's Instructions	
<b>O</b> Backup withholding		
<b>P</b> Other credits		
<b>14. Foreign transactions</b>		
<b>A</b> Name of country or U.S. possession	} Form 1116, Part I	
<b>B</b> Gross income from all sources		
<b>C</b> Gross income sourced at shareholder level		
	<i>Foreign gross income sourced at corporate level</i>	
<b>D</b> Passive category	} Form 1116, Part I	
<b>E</b> General category		
<b>F</b> Other		
	<i>Deductions allocated and apportioned at shareholder level</i>	
<b>G</b> Interest expense	Form 1116, Part I	
<b>H</b> Other	Form 1116, Part I	
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>	
<b>I</b> Passive category	} Form 1116, Part I	
<b>J</b> General category		
<b>K</b> Other		
	<i>Other information</i>	
<b>L</b> Total foreign taxes paid	Form 1116, Part II	
<b>M</b> Total foreign taxes accrued	Form 1116, Part II	
<b>N</b> Reduction in taxes available for credit	Form 1116, line 12	
<b>O</b> Foreign trading gross receipts	Form 8873	
<b>P</b> Extraterritorial income exclusion	Form 8873	
<b>Q</b> Other foreign transactions	See the Shareholder's Instructions	
<b>15. Alternative minimum tax (AMT) items</b>		
<b>A</b> Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251	
<b>B</b> Adjusted gain or loss		
<b>C</b> Depletion (other than oil & gas)		
<b>D</b> Oil, gas, & geothermal—gross income		
<b>E</b> Oil, gas, & geothermal—deductions		
<b>F</b> Other AMT items		
<b>16. Items affecting shareholder basis</b>		
<b>A</b> Tax-exempt interest income	Form 1040, line 8b	
<b>B</b> Other tax-exempt income	} See the Shareholder's Instructions	
<b>C</b> Nondeductible expenses		
<b>D</b> Distributions		
<b>E</b> Repayment of loans from shareholders		
<b>F</b> Other information		
<b>A</b> Investment income	Form 4952, line 4a	
<b>B</b> Investment expenses	Form 4952, line 5	
<b>C</b> Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions	
<b>D</b> Basis of energy property	See the Shareholder's Instructions	
<b>E</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8	
<b>F</b> Recapture of low-income housing credit (other)	Form 8611, line 8	
<b>G</b> Recapture of investment credit	See Form 4255	
<b>H</b> Recapture of other credits	See the Shareholder's Instructions	
<b>I</b> Look-back interest—completed long-term contracts	See Form 8697	
<b>J</b> Look-back interest—income forecast method	See Form 8866	
<b>K</b> Dispositions of property with section 179 deductions	} See the Shareholder's Instructions	
<b>L</b> Recapture of section 179 deduction		
<b>M</b> Section 453(l)(3) information		
<b>N</b> Section 453A(c) information		
<b>O</b> Section 1260(b) information		
<b>P</b> Interest allocable to production expenditures		
<b>Q</b> CCF nonqualified withdrawals		
<b>R</b> Depletion information—oil and gas		
<b>S</b> Reserved		
<b>T</b> Section 108(i) information		
<b>U</b> Net investment income		
<b>V</b> Other information		