

	Partner 1	Partner 2	Partner 3	Total
Step 8: Partner priority right to ATI capacity excess determination.				
27a. Is the line 5 total column amount greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No				
27b. Is the line 20 total column amount greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No				
27c. Is the line 26 total column amount greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No				
27d. Are lines 27(a), 27(b), and 27(c) all "Yes"? <input type="checkbox"/> Yes <input type="checkbox"/> No				
28. If line 27d is "No," enter the amount from line 25. Otherwise, complete Worksheet B				
29. If line 27d is "No," enter the amount from line 26. Otherwise, complete Worksheet B				
30. If line 27d is "No," enter -0-. Otherwise, complete Worksheet B				
Step 9: Matching partnership and aggregate partner excess taxable income.				
31. Divide line 28 by the line 28 total column amount. (If the total column equals zero, enter -0-.)	%	%	%	%
32. Multiply line 31 by the line 29 total column amount				
33. Subtract line 32 from line 28. (If zero or less, enter -0-.)				
Step 10: Match partnership and aggregate partner excess business interest expense.				
34. Divide line 29 by the line 29 total column amount. (If the total column equals zero, enter -0-.)	%	%	%	%
35. Multiply line 34 by the line 28 total column amount				
36. If line 30 is greater than zero, enter the amount from line 30. Otherwise, subtract line 35 from line 29. (If zero or less, enter -0-.)				
Step 11: Final section 163(j) excess item and deductible business interest expense allocation.				
37. Partner's deductible business interest expense. Subtract line 36 from line 10				
38. Partner's excess business interest expense. Enter the amount from line 36				
39. Partner's excess taxable income. Multiply line 33 by (10/3)				
40. Partner's excess business interest income. Enter the amount from line 15				

Note.

- Line 3: Equals the partnership's business interest expense, not taking into account floor plan financing interest expense. From Form 8990, subtract line 4 from line 5.
- Line 4: Equals the partnership's deductible business interest expense, not taking into account floor plan financing interest expense. From Form 8990, subtract line 4 from line 30.
- Line 8: Equals "allocable ATI" as defined in Proposed Regulations section 1.163(j)-6(f)(2)(ii).
- Line 9: Equals "allocable business interest income" as defined in Proposed Regulations section 1.163(j)-6(f)(2)(ii). The line 9 total column amount must equal the line 2 total column amount.
- Line 10: Equals "allocable interest expense" as defined in Proposed Regulations section 1.163(j)-6(f)(2)(ii). The line 10 total column amount must equal the line 3 total column amount.
- Line 23: The line 23 total column amount must equal the line 1 total column amount.
- Line 27d: If line 27d is "Yes," the partnership must complete Worksheet B (in order to get the correct values for lines 28–30) before proceeding to line 31 of Worksheet A.
- Line 37: The line 37 total column amount must equal the line 4 total column amount.
- Line 38: The line 38 total column amount must equal the line 5 total column amount.
- Line 39: The line 39 total column amount must equal the line 6 total column amount.
- Line 40: The line 40 total column amount must equal the line 7 total column amount.
- The lines 13, 16, 21, 31, and 34 total column amount must equal 100% or zero.