SCHEDULE K-1
(Form 1065)
Department of the Treasury
Internal Revenue Service

Partner's Share of Income, Credits, Deductions, etc.

▶ See separate instructions.

For calendar year 2002 or tax year beginning   , 2002, and ending   , 20

OMB No. 1545-0099

2002

Partner's identifying number ▶

Partnership's identifying number ▶

Partner's name, address, and ZIP code

Partnership's name, address, and ZIP code

A This partner is a ☐ general partner   ☐ limited partner
☐ limited liability company member

B What type of entity is this partner? ▶ ....

C Is this partner a ☐ domestic or a ☐ foreign partner?

	(i) Before change or termination	**(ii)** End of year

D Enter partner's percentage of:
Profit sharing . . . . %   .... %
Loss sharing . . . . %   .... %
Ownership of capital . . . . %   .... %

E IRS Center where partnership filed return:

F Partner's share of liabilities (see instructions):
Nonrecourse . . . . $ ....
Qualified nonrecourse financing . $ ....
Other . . . . $ ....

G Tax shelter registration number . ▶ ....

H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) . . . . . ☐

I Check applicable boxes: **(1)** ☐ Final K-1 **(2)** ☐ Amended K-1

J Analysis of partner's capital account:

(a) Capital account at beginning of year	**(b)** Capital contributed during year	**(c)** Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	**(d)** Withdrawals and distributions	**(e)** Capital account at end of year (combine columns (a) through (d))
			( )	

(a) Distributive share item			**(b)** Amount	**(c)** 1040 filers enter the amount in column (b) on:

Income (Loss)

1	Ordinary income (loss) from trade or business activities . . .	**1**		See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
2	Net income (loss) from rental real estate activities	**2**		
3	Net income (loss) from other rental activities	**3**		
4	Portfolio income (loss):			
a	Interest	**4a**		Sch. B, Part I, line 1
b	Ordinary dividends	**4b**		Sch. B, Part II, line 5
c	Royalties	**4c**		Sch. E, Part I, line 4
d	Net short-term capital gain (loss)	**4d**		Sch. D, line 5, col. (f)
e	**(1)** Net long-term capital gain (loss).	**4e(1)**		Sch. D, line 12, col. (f)
	(2) 28% rate gain (loss)	**4e(2)**		Sch. D, line 12, col. (g)
	(3) Qualified 5-year gain	**4e(3)**		Line 5 of worksheet for Sch. D, line 29
f	Other portfolio income (loss) (attach schedule)	**4f**		Enter on applicable line of your return.
5	Guaranteed payments to partner	**5**		See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
6	Net section 1231 gain (loss) (other than due to casualty or theft)	**6**		
7	Other income (loss) (attach schedule)	**7**		Enter on applicable line of your return.

Deductions

8	Charitable contributions (see instructions) (attach schedule) . .	**8**		Sch. A, line 15 or 16
9	Section 179 expense deduction	**9**		See pages 7 and 8 of Partner's Instructions for Schedule K-1 (Form 1065).
10	Deductions related to portfolio income (attach schedule) . . .	**10**		
11	Other deductions (attach schedule).	**11**		

Credits

12a	Low-income housing credit:			
	(1) From section 42(j)(5) partnerships	**12a(1)**		Form 8586, line 5
	(2) Other than on line 12a(1)	**12a(2)**		
b	Qualified rehabilitation expenditures related to rental real estate activities	**12b**		See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities.	**12c**		
d	Credits related to other rental activities	**12d**		
13	Other credits	**13**		

For Paperwork Reduction Act Notice, see Instructions for Form 1065.   Cat. No. 11394R   **Schedule K-1 (Form 1065) 2002**

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Investment Interest			
14a Interest expense on investment debts	**14a**		Form 4952, line 1
b (1) Investment income included on lines 4a, 4b, 4c, and 4f	**14b(1)**		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
(2) Investment expenses included on line 10	**14b(2)**		
Self-employment			
15a Net earnings (loss) from self-employment	**15a**		Sch. SE, Section A or B
b Gross farming or fishing income	**15b**		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
c Gross nonfarm income	**15c**		
Adjustments and Tax Preference Items			
16a Depreciation adjustment on property placed in service after 1986	**16a**		See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
b Adjusted gain or loss	**16b**		
c Depletion (other than oil and gas)	**16c**		
d (1) Gross income from oil, gas, and geothermal properties	**16d(1)**		
(2) Deductions allocable to oil, gas, and geothermal properties	**16d(2)**		
e Other adjustments and tax preference items *(attach schedule)*	**16e**		
Foreign Taxes			
17a Name of foreign country or U.S. possession ▶			Form 1116, Part I
b Gross income from all sources	**17b**		
c Gross income sourced at partner level	**17c**		
d Foreign gross income sourced at partnership level:			
(1) Passive	**17d(1)**		
(2) Listed categories *(attach schedule)*	**17d(2)**		
(3) General limitation	**17d(3)**		
e Deductions allocated and apportioned at partner level:			
(1) Interest expense	**17e(1)**		
(2) Other	**17e(2)**		
f Deductions allocated and apportioned at partnership level to foreign source income:			
(1) Passive	**17f(1)**		
(2) Listed categories *(attach schedule)*	**17f(2)**		
(3) General limitation	**17f(3)**		
g Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	**17g**		Form 1116, Part II
h Reduction in taxes available for credit *(attach schedule)*	**17h**		Form 1116, line 12
Other			
18 Section 59(e)(2) expenditures: **a** Type ▶			See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
b Amount	**18b**		
19 Tax-exempt interest income	**19**		Form 1040, line 8b
20 Other tax-exempt income	**20**		See pages 9 and 10 of Partner's Instructions for Schedule K-1 (Form 1065).
21 Nondeductible expenses	**21**		
22 Distributions of money (cash and marketable securities)	**22**		
23 Distributions of property other than money	**23**		
24 Recapture of low-income housing credit:			
a From section 42(j)(5) partnerships	**24a**		Form 8611, line 8
b Other than on line 24a	**24b**		

Supplemental Information

25 Supplemental information required to be reported separately to each partner *(attach additional schedules if more space is needed):*

....

....

....

....

....

....