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**Publication 3416**  
**1065 *e - file* Program**  
**U.S. Return of Partnership Income**  
**for Tax Year 2002**  
**(Publication 1525 Supplement)**

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Internal Revenue Service  
Electronic Tax Administration

## **The IRS Mission**

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**Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.**

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## **Introduction**

### **Publication 3416 (Tax Year 2002)**

### **Filing Season Supplement for Electronic Return Trading Partners**

This publication is a supplement to Publication 1525 and is intended for Trading Partners already in the IRS *e-file* program. It contains a list of forms and schedules that will be accepted electronically for Tax Year 2002 and Form Field Exhibits that are helpful in resolving error conditions identified in the Acknowledgement Error Record. Form Field Exhibits are also helpful in accurately locating specific fields on Form 1065 Partnership Income tax returns, Schedules K-1, as well as all associated forms and schedules that are accepted electronically. This publication is automatically mailed to Trading Partners that receive Publication 1525.

**NOTE:** At the time of printing this publication, some of the tax forms/schedules for Tax Year 2002 are still in draft and have not been finalized. If there are changes to the final version of forms/schedules that will effect the Field Length, Field Description or if lines are added or deleted, we will issue change pages. However, the final forms/schedules will be available at the IRS website ([www.irs.gov](http://www.irs.gov)).

## **IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS**

- IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (\*\*\*) , MUST CONTAIN POSITIVE AMOUNTS.
- MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (\*\*) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (left JUSTIFIED), BLANKS OR ZEROS.
- A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
- A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
- A FIELD NUMBER PRECEDED BY AN "\*" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
- FIELDS WITH EITHER ONE OF THESE SIGNS (@,\*) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.
- FIELD NUMBERS PRECEDED BY A "+" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.
- FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

## **FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY**

1. **Form 1065** (U.S. Partnership Return of Income)
2. **Schedule A (Form 5713)** (International Boycott Factor (Section 999(c)(1)))
3. **Schedule A (Form 8609)** (Annual Statement)
4. **Schedule B (Form 5713)** (Specifically Attributable Taxes and Income (Section 999(c)(2)))
5. **Schedule C (Form 5713)** (Tax Effect of the International Boycott Provisions)
6. **Schedule D (Form 1065)** (Capital Gains and Losses)
7. **Schedule F (Form 1040)** (Profit or Loss From Farming)
8. **Schedule J (Form 5471)** (Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation)
9. **Schedule K-1 (Form 1065)** (Partner's Share of Income, Credits, Deductions, etc.);
10. **Schedule K-1 (Form 8865)** (Partner's Share of Income, Credits, Deductions, etc.)
11. **Schedule M (Form 5471)** (Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons)
12. **Schedule N (Form 5471)** (Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company)
13. **Schedule O (Form 5471)** Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock)
14. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership
15. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges in Interest in a Foreign Partnership
16. **Form 982** (Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment))
17. **Form 3468** (Investment Credit)

## **FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)**

18. **Form 4255** (Recapture of Investment Credit)
19. **Form 4562** (Depreciation and Amortization)
20. **Form 4684** (Casualties and Theft)
21. **Form 4797** (Sale of Business Property)
22. **Form 5471** (Information Return of U.S. Persons with Respect to Certain Corporations)
23. **Form 5713** (International Boycott Report)
24. **Form 5884** (Work Opportunity Credit)
25. **Form 6252** (Installment Sale Income)
26. **Form 6478** (Credit for Alcohol Used as Fuel)
27. **Form 6765** (Credit for Increasing Research Activities)
28. **Form 6781** (Gains and Losses from Section 1256 Contracts and Straddles)
29. **Form 8082** (Notice of Inconsistent Treatment or Amended Return)
30. **Form 8271** (Investor Reporting of Tax Shelter)
31. **Form 8275** (Disclosure Statement)
32. **Form 8275-R** (Regulation Disclosure Statement)
33. **Form 8283** (Noncash Charitable Contributions)
34. **Form 8308** (Report of a Sale or Exchange of Certain Partnership Interests)
35. **Form 8586** (Low-Income Housing Credit)
36. **Form 8609** (Low-Income Housing Credit Allocation Certification)
37. **Form 8611** (Recapture of Low Income Housing)
38. **Form 8621** (Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund)

## **FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)**

39. **Form 8697** (Interest Computation Under the Look Method for Completed Long-Term Contracts)
40. **Form 8820** (Orphan Drug Credit)
41. **Form 8824** (Like Kind Exchange)
42. **Form 8825** (Real Estate Income and Expenses of a Partnership or a S Corporation)
43. **Form 8826** (Disable Access Credit)
44. **Form 8830** (Enhanced Oil Recovery Credit)
45. **Form 8832** (Entity Classification Election)
46. **Form 8834** (Qualified Electric Vehicle Credit)
47. **Form 8835** (Renewable Electricity Production Credit)
48. **Form 8844** (Empowerment Zone Employment Credit)
49. **Form 8845** (Indian Employment Credit)
50. **Form 8846** (Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips)
51. **Form 8847** (Credit for Contributions to Selected Community Development Corporations)
52. **Form 8861** (Welfare-to-Work Credit)
53. **Form 8865** (Return of U.S. Persons With Respect to Certain Foreign Partnerships)
54. **Form 8866** (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)

# U.S. Return of Partnership Income

OMB No. 1545-0099

For calendar year 2002, or tax year beginning \_\_\_\_\_, 2002, and ending \_\_\_\_\_, 20\_\_\_\_.  
▶ See separate instructions.

**2002**

<b>A</b> Principal business activity	<b>Use the IRS label. Other- wise, print or type.</b>	Name of partnership	<b>D</b> Employer identification number
<b>B</b> Principal product or service		Number, street, and room or suite no. If a P.O. box, see page 13 of the instructions.	<b>E</b> Date business started
<b>C</b> Business code number		City or town, state, and ZIP code	<b>F</b> Total assets (see page 14 of the instructions) \$ _____

- G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return
- H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ \_\_\_\_\_

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	1a Gross receipts or sales	<b>1a</b>				
	b Less returns and allowances	<b>1b</b>			<b>1c</b>	
	2 Cost of goods sold (Schedule A, line 8)				<b>2</b>	
	3 Gross profit. Subtract line 2 from line 1c				<b>3</b>	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)				<b>4</b>	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				<b>5</b>	
	6 Net gain (loss) from Form 4797, Part II, line 18				<b>6</b>	
	7 Other income (loss) (attach schedule)				<b>7</b>	
	<b>8 Total income (loss).</b> Combine lines 3 through 7				<b>8</b>	
<b>Deductions</b> <small>(see page 15 of the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)				<b>9</b>	
	10 Guaranteed payments to partners				<b>10</b>	
	11 Repairs and maintenance				<b>11</b>	
	12 Bad debts				<b>12</b>	
	13 Rent				<b>13</b>	
	14 Taxes and licenses				<b>14</b>	
	15 Interest				<b>15</b>	
	16a Depreciation (if required, attach Form 4562)	<b>16a</b>			<b>16c</b>	
	b Less depreciation reported on Schedule A and elsewhere on return	<b>16b</b>			<b>16c</b>	
	17 Depletion ( <b>Do not deduct oil and gas depletion.</b> )				<b>17</b>	
	18 Retirement plans, etc.				<b>18</b>	
19 Employee benefit programs				<b>19</b>		
20 Other deductions (attach schedule)				<b>20</b>		
	<b>21 Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20				<b>21</b>	
	<b>22 Ordinary income (loss)</b> from trade or business activities. Subtract line 21 from line 8				<b>22</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

**Sign Here**

▶ \_\_\_\_\_ ▶ Date \_\_\_\_\_

Signature of general partner or limited liability company member

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ( )	

**Schedule A Cost of Goods Sold** (see page 18 of the instructions)

1	Inventory at beginning of year . . . . .	1		
2	Purchases less cost of items withdrawn for personal use . . . . .	2		
3	Cost of labor . . . . .	3		
4	Additional section 263A costs (attach schedule) . . . . .	4		
5	Other costs (attach schedule) . . . . .	5		
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6		
7	Inventory at end of year . . . . .	7		
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	8		

9a Check all methods used for valuing closing inventory:

- (i)  Cost as described in Regulations section 1.471-3
- (ii)  Lower of cost or market as described in Regulations section 1.471-4
- (iii)  Other (specify method used and attach explanation) ▶

- b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c). . . . ▶
- c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . ▶
- d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . .  Yes  No
- e Was there any change in determining quantities, cost, or valuations between opening and closing inventory?  Yes  No  
If "Yes," attach explanation.

**Schedule B Other Information**

	Yes	No
1 What type of entity is filing this return? Check the applicable box:		
a <input type="checkbox"/> Domestic general partnership		
b <input type="checkbox"/> Domestic limited partnership		
c <input type="checkbox"/> Domestic limited liability company		
d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership		
f <input type="checkbox"/> Other ▶		
2 Are any partners in this partnership also partnerships? . . . . .		
3 During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If yes, see instructions for required attachment . . . . .		
4 Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see <b>Designation of Tax Matters Partner</b> below . . . . .		
5 Does this partnership meet <b>all three</b> of the following requirements?		
a The partnership's total receipts for the tax year were less than \$250,000;		
b The partnership's total assets at the end of the tax year were less than \$600,000; <b>and</b>		
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item J on Schedule K-1 . . . . .		
6 Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805 and 8813. See page 20 of the instructions . . . . .		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .		
8 Has this partnership filed, or is it required to file, <b>Form 8264</b> , Application for Registration of a Tax Shelter? . . . . .		
9 At any time during calendar year 2002, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶		
10 During the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520. See page 20 of the instructions . . . . .		
11 Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under <b>Elections Made By the Partnership</b> on page 8 of the instructions . . . . .		
12 Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return . . . . . ▶		

**Designation of Tax Matters Partner** (see page 20 of the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
Address of designated TMP ▶	

**Schedule K Partners' Shares of Income, Credits, Deductions, etc.**

		(a) Distributive share items	(b) Total amount	
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 22)	1	
	2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
	3a	Gross income from other rental activities	3a	
	b	Expenses from other rental activities (attach schedule)	3b	
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	4	Portfolio income (loss): a Interest income	4a	
	b	Ordinary dividends	4b	
	c	Royalty income	4c	
	d	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	4d	
	e	(1) Net long-term capital gain (loss) (attach Schedule D (Form 1065))	4e(1)	
		(2) 28% rate gain (loss) (3) Qualified 5-year gain		
f	Other portfolio income (loss) (attach schedule)	4f		
5	Guaranteed payments to partners	5		
6	Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	6		
7	Other income (loss) (attach schedule)	7		
Deductions	8	Charitable contributions (attach schedule)	8	
	9	Section 179 expense deduction (attach Form 4562)	9	
	10	Deductions related to portfolio income (itemize)	10	
	11	Other deductions (attach schedule)	11	
Credits	12a	Low-income housing credit:		
	(1)	From partnerships to which section 42(j)(5) applies	12a(1)	
	(2)	Other than on line 12a(1)	12a(2)	
	b	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12b	
	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		
Investment Interest	14a	Interest expense on investment debts	14a	
	b	(1) Investment income included on lines 4a, 4b, 4c, and 4f above	14b(1)	
	(2) Investment expenses included on line 10 above	14b(2)		
Self-Employment	15a	Net earnings (loss) from self-employment	15a	
	b	Gross farming or fishing income	15b	
	c	Gross nonfarm income	15c	
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986	16a	
	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		
	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 (2) Listed categories (attach schedule) (3) General limitation	17d(3)	
	e	Deductions allocated and apportioned at partner level:		
	(1)	Interest expense (2) Other	17e(2)	
	f	Deductions allocated and apportioned at partnership level to foreign source income:		
(1)	Passive (2) Listed categories (attach schedule) (3) General limitation	17f(3)		
g	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	17g		
h	Reduction in taxes available for credit (attach schedule)	17h		
Other	18	Section 59(e)(2) expenditures: a Type b Amount	18b	
	19	Tax-exempt interest income	19	
	20	Other tax-exempt income	20	
	21	Nondeductible expenses	21	
	22	Distributions of money (cash and marketable securities)	22	
	23	Distributions of property other than money	23	
	24	Other items and amounts required to be reported separately to partners (attach schedule)		

**Analysis of Net Income (Loss)**

1 Net income (loss). Combine Schedule K, lines 1 through 7 in column (b). From the result, subtract the sum of Schedule K, lines 8 through 11, 14a, 17g, and 18b . . . . .						<b>1</b>
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a General partners						
b Limited partners						

**Note:** Schedules L, M-1 and M-2 are not required if Question 5 of Schedule B is answered "Yes."

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .				
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities . . . . .				
6	Other current assets (attach schedule) . . . . .				
7	Mortgage and real estate loans . . . . .				
8	Other investments (attach schedule) . . . . .				
9a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .				
10a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .				
11	Land (net of any amortization) . . . . .				
12a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .				
13	Other assets (attach schedule) . . . . .				
14	<b>Total assets</b> . . . . .				
<b>Liabilities and Capital</b>					
15	Accounts payable . . . . .				
16	Mortgages, notes, bonds payable in less than 1 year . . . . .				
17	Other current liabilities (attach schedule) . . . . .				
18	All nonrecourse loans . . . . .				
19	Mortgages, notes, bonds payable in 1 year or more . . . . .				
20	Other liabilities (attach schedule) . . . . .				
21	Partners' capital accounts . . . . .				
22	<b>Total liabilities and capital</b> . . . . .				

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

1 Net income (loss) per books . . . . .		6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): . . . . .		a Tax-exempt interest \$ . . . . .	
3 Guaranteed payments (other than health insurance) . . . . .		7 Deductions included on Schedule K, lines 1 through 11, 14a, 17g, and 18b, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17g, and 18b (itemize):		a Depreciation \$ . . . . .	
a Depreciation \$ . . . . .		8 Add lines 6 and 7 . . . . .	
b Travel and entertainment \$ . . . . .		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5 . . . . .	
5 Add lines 1 through 4 . . . . .			

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year . . . . .		6 Distributions: a Cash . . . . .	
2 Capital contributed: a Cash . . . . .		b Property . . . . .	
b Property . . . . .		7 Other decreases (itemize): . . . . .	
3 Net income (loss) per books . . . . .			
4 Other increases (itemize): . . . . .		8 Add lines 6 and 7 . . . . .	
		9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4 . . . . .			



**SCHEDULE A  
(Form 5713)**

(Rev. October 2001)  
Department of the Treasury  
Internal Revenue Service

**International  
Boycott Factor (Section 999(c)(1))**

*Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)*  
▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

Name	Identifying number
------	--------------------

Name of country being boycotted (check one):  Israel  Other (identify) ▶ .....

**Important:** *If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.*

Name of country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			
<b>Total</b> . . . . .			

- 1 Numerator of boycott factor (add totals of columns (2), (3), and (4)) . . . . .
- 2 Denominator of boycott factor:
  - a Total purchases from countries other than United States . . . . .
  - b Total sales to or from countries other than United States . . . . .
  - c Total payroll paid or accrued for services performed in countries other than United States . . . . .
  - d Total of lines 2a, b, and c . . . . .
- 3 **International boycott factor** (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) . . . . . ▶


**SCHEDULE A  
(Form 8609)**

(Rev. January 2000)  
Department of the Treasury  
Internal Revenue Service

**Annual Statement**

OMB No. 1545-0988

▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

▶ **For Paperwork Reduction Act Notice, see instructions for Form 8609.**

Attachment  
Sequence No. **36a**

A Building owner's name		B Identifying number ▶	
		C Building identification number ▶	
1	Eligible basis of building . . . . .	1	
2	Low-income portion (smaller of unit percentage or floor-space percentage) (if first year of the credit period, see instructions) . . . . .	2	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	
4	Part-year adjustment for disposition or acquisition during the tax year . . . . .	4	
5	Credit percentage . . . . .	5	
6	Multiply line 3 or line 4 by the percentage on line 5 . . . . .	6	
7	Additions to qualified basis, if any . . . . .	7	
8	Part-year adjustment for disposition or acquisition during the tax year . . . . .	8	
9	Credit percentage. Enter one-third of the percentage on line 5 . . . . .	9	
10	Multiply line 7 or line 8 by the percentage on line 9 . . . . .	10	
11	Section 42(f)(3)(B) modification . . . . .	11	
12	Add lines 10 and 11 . . . . .	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6 . . . . .	13	
14	Disallowed credit due to Federal grants (see instructions) . . . . .	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b . . . . .	15	
16	Taxpayer's proportionate share of credit for the year (see instructions) . . . . .	16	
17	Adjustments for deferred first-year credit and prior election to accelerate credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586 (see instructions)	18	

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Note:** Some of the line numbers on the December 1988 and March 1991 revisions of Form 8609 differ from later revisions. In these cases, the line references that correspond to the 1988 or 1991 revisions, if different, are shown in parentheses in these instructions.

**Purpose of Schedule**

Schedule A (Form 8609) must be completed by the building owner each year of the 15-year compliance period, whether or not a credit is claimed for the tax year. For a building receiving separate allocations for the existing building and for the rehabilitation expenditures, a separate Schedule A must be completed for each credit claimed.

The building owner must attach Schedule A, the owner's copy of Form 8609, and **Form 8586**, Low-Income Housing Credit, to the owner's tax return. If the owner is a partnership, S corporation, estate, or trust (flow-through entity), the entity will complete and attach these forms to its return. If you are a partner, shareholder, or beneficiary in a flow-through entity that owns the building, Form 8586 is the only form needed to claim the credit.

**Recapture of Credit**

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

**Specific Instructions**

**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.

**Item C.** Enter the building identification number from Part I, item E, of Form 8609.

**Line 1.** Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement, increase the eligible basis of the building reported in Part II of the Form 8609 you file.

**Note:** This increase cannot cause the credit on line 15 of Schedule A to exceed the credit amount allocated on line 1b, Part I of Form 8609.

**Basis reductions.** The amount of eligible basis entered on Form 8609 does not include the cost of land, the amount of any Federal grant received for the building during the first year of the credit period, or any portion of a building's adjusted basis for which an election was made prior to November 5, 1990, under section 167(k). Do not reduce the eligible basis on line 1 of Schedule A by the amounts of any Federal grants received after the first year of the credit period. The calculation for line 14 of Schedule A will reduce the credit by the amount of any Federal grants received during the compliance period that did not reduce the eligible basis during the first year of the credit period.

For more details on determining eligible basis, see the instructions for Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

**Line 2.** Only the portion of the basis on line 1 attributable to the low-income rental units in the building at the close of the tax year qualifies for the credit. This is the **smaller** of (a) the percentage of low-income units to all residential rental units (the "unit percentage") or (b) the percentage of floor space of the low-income units to the floor space of all residential rental units (the "floor space percentage"). This percentage must be shown on line 2 as a decimal carried out to at least four places (e.g., 50% = .5000). Low-income units are units occupied by qualifying tenants, while residential rental units are all units, whether or not occupied.

Generally, a unit is not treated as a low-income unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(i)(3) provides for certain exceptions (e.g., units that provide

**SCHEDULE B  
(Form 5713)**

(Rev. November 2001)

Department of the Treasury  
Internal Revenue Service

**Specifically Attributable Taxes  
and Income (Section 999(c)(2))**

▶ Complete only if you are **not** computing a loss of tax benefits using the international boycott factor on Schedule A (Form 5713).

▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

Name	Identifying number
------	--------------------

Name of country being boycotted (check one) .  Israel  Other (identify) ▶

**Important:** If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

**Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)**

Name of country  (1)	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
	Code  (2)	Description  (3)	Foreign taxes attributable to boycott operations  (4)	Prorated share of international boycott income  (5)	Taxable income attributable to boycott operations  (6)	Taxable income attributable to boycott operations  (7)
<b>a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b>						
<b>g</b>						
<b>h</b>						
<b>i</b>						
<b>j</b>						
<b>k</b>						
<b>l</b>						
<b>m</b>						
<b>n</b>						
<b>o Total</b> . . . . . ▶						

**SCHEDULE C  
(Form 5713)**

(Rev. November 2001)  
Department of the Treasury  
Internal Revenue Service

**Tax Effect of the International Boycott Provisions**

▶ Attach to Form 5713.

▶ See instructions on page 2.

▶ For Paperwork Reduction Act Notice, see Instructions for Form 5713.

OMB No. 1545-0216

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

- 1 Method used to compute loss of tax benefits (check one):
  - a International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below . . . . . ▶
  - b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below . . . . . ▶

2 Reduction of foreign tax credit (section 908(a)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the credit question on line 7d, Form 5713.

(1) Foreign tax credit before adjustment from Form 1116 or 1118. (See instructions.) . . . . .

(2) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118. (See instructions.) . . . . .

(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) . . . . .

Enter the appropriate part of this amount on Form 1116 or 1118. (See instructions.)

3 Denial of deferral under subpart F (section 952(a)(3)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.

(1) Prorated share of total income of controlled foreign corporations (See instructions.) . . . . .

(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) . . . . .

(3) Subtract line 3a(2) from line 3a(1) . . . . .

(4) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 24 of Worksheet A in the Form 5471 instructions . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 24 of Worksheet A in the Form 5471 instructions . . . . .

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.

(1) Prorated share of section 995(b)(1)(F)(i) amount. (See instructions.) . . . . .

(2) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . .

5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.

(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) . . . . .

(2) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC . . . . .

**SCHEDULE D  
(Form 1065)**

**Capital Gains and Losses**

OMB No. 1545-0099

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1065.

**2002**

Name of partnership

Employer identification number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	
1						
2						
3						
4						
5						
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				2	
3	Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .				3	
4	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				4	
5	Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 1065, Schedule K, line 4d or 7 . . . . .				5	

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	(g) 28% rate gain or (loss) *(see instr. below)
6						
7	Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				7	
8	Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .				8	
9	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				9	
10	Capital gain distributions . . . . .				10	
11	Combine lines 6 through 10 in column (g). Enter here and on Form 1065, Schedule K, line 4e(2) or 7 . . . . .				11	
12	Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 1065, Schedule K, line 4e(1) or 7 . . . . .				12	

\*28% rate gain or (loss) includes all "collectibles gains and losses" (as defined in the instructions).

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.

**B** Enter code from Part IV

--	--	--	--	--	--	--	--

**D** Employer ID number (EIN), if any

--	--	--	--	--	--	--	--

**C** Accounting method: (1)  Cash (2)  Accrual

**E** Did you "materially participate" in the operation of this business during 2002? If "No," see page F-2 for limit on passive losses.  Yes  No

**Part I Farm Income—Cash Method. Complete Parts I and II** (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	5b
6a	Agricultural program payments (see page F-2)	6a		6b Taxable amount	6b
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election	7a			7a
b	CCC loans forfeited	7b		7c Taxable amount	7c
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2002	8a		8b Taxable amount	8b
c	If election to defer to 2003 is attached, check here <input type="checkbox"/>	8d		Amount deferred from 2001	8d
9	Custom hire (machine work) income	9			9
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10			10
11	<b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11			11

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12	Car and truck expenses (see page F-4—also attach Form 4562)	12			
13	Chemicals	13			
14	Conservation expenses (see page F-4)	14			
15	Custom hire (machine work)	15			
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16			
17	Employee benefit programs other than on line 25	17			
18	Feed purchased	18			
19	Fertilizers and lime	19			
20	Freight and trucking	20			
21	Gasoline, fuel, and oil	21			
22	Insurance (other than health)	22			
23	Interest:				
a	Mortgage (paid to banks, etc.)	23a			
b	Other	23b			
24	Labor hired (less employment credits)	24			
25	Pension and profit-sharing plans	25			
26	Rent or lease (see page F-5):				
a	Vehicles, machinery, and equipment	26a			
b	Other (land, animals, etc.)	26b			
27	Repairs and maintenance	27			
28	Seeds and plants purchased	28			
29	Storage and warehousing	29			
30	Supplies purchased	30			
31	Taxes	31			
32	Utilities	32			
33	Veterinary, breeding, and medicine	33			
34	Other expenses (specify):				
a	.....	34a			
b	.....	34b			
c	.....	34c			
d	.....	34d			
e	.....	34e			
f	.....	34f			

**35 Total expenses.** Add lines 12 through 34f

**36 Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)

**37** If you have a loss, you must check the box that describes your investment in this activity (see page F-6).  
 **37a** All investment is at risk.  
 **37b** Some investment is not at risk.

**Part III Farm Income—Accrual Method** (see page F-6)

**Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.**

<b>38</b>	Sales of livestock, produce, grains, and other products during the year . . . . .			<b>38</b>		
<b>39a</b>	Total cooperative distributions (Form(s) 1099-PATR)	<b>39a</b>		<b>39b</b>	Taxable amount	<b>39b</b>
<b>40a</b>	Agricultural program payments . . . . .	<b>40a</b>		<b>40b</b>	Taxable amount	<b>40b</b>
<b>41</b>	Commodity Credit Corporation (CCC) loans:					
<b>a</b>	CCC loans reported under election . . . . .			<b>41a</b>		
<b>b</b>	CCC loans forfeited . . . . .	<b>41b</b>		<b>41c</b>	Taxable amount	<b>41c</b>
<b>42</b>	Crop insurance proceeds . . . . .			<b>42</b>		
<b>43</b>	Custom hire (machine work) income . . . . .			<b>43</b>		
<b>44</b>	Other income, including Federal and state gasoline or fuel tax credit or refund . . . . .			<b>44</b>		
<b>45</b>	Add amounts in the right column for lines 38 through 44 . . . . .			<b>45</b>		
<b>46</b>	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	<b>46</b>				
<b>47</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>47</b>				
<b>48</b>	Add lines 46 and 47 . . . . .	<b>48</b>				
<b>49</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>49</b>				
<b>50</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .			<b>50</b>		
<b>51</b>	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on page 1, line 11 . . . . . ▶			<b>51</b>		

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

**Part IV Principal Agricultural Activity Codes**

**Caution.** File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming
- 111300 Fruit and tree nut farming

- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)



**SCHEDULE J  
(Form 5471)**

(Rev. May 2001)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)  
of Controlled Foreign Corporation**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

Important. Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year						
2a Current year E&P						
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a, minus line 2b)						
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 5-2001)



**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**

<p><b>Partner's identifying number ▶</b></p> <p>Partner's name, address, and ZIP code</p>	<p><b>Partnership's identifying number ▶</b></p> <p>Partnership's name, address, and ZIP code</p>
---	---

<p><b>A</b> This partner is a <input type="checkbox"/> general partner <input type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member</p> <p><b>B</b> What type of entity is this partner? ▶ .....</p> <p><b>C</b> Is this partner a <input type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner?</p> <p><b>D</b> Enter partner's percentage of:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">(i) Before change or termination</td> <td style="text-align: center;">(ii) End of year</td> </tr> <tr> <td>Profit sharing . . . . .</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss sharing . . . . .</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> <tr> <td>Ownership of capital . . . . .</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> </table> <p><b>E</b> IRS Center where partnership filed return:</p>		(i) Before change or termination	(ii) End of year	Profit sharing . . . . .	%	%	Loss sharing . . . . .	%	%	Ownership of capital . . . . .	%	%	<p><b>F</b> Partner's share of liabilities (see instructions):</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td>Nonrecourse . . . . .</td> <td style="text-align: right;">\$ .....</td> </tr> <tr> <td>Qualified nonrecourse financing . . . . .</td> <td style="text-align: right;">\$ .....</td> </tr> <tr> <td>Other . . . . .</td> <td style="text-align: right;">\$ .....</td> </tr> </table> <p><b>G</b> Tax shelter registration number . ▶ .....</p> <p><b>H</b> Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) . . . . . <input type="checkbox"/></p> <p><b>I</b> Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1</p>	Nonrecourse . . . . .	\$ .....	Qualified nonrecourse financing . . . . .	\$ .....	Other . . . . .	\$ .....
	(i) Before change or termination	(ii) End of year																	
Profit sharing . . . . .	%	%																	
Loss sharing . . . . .	%	%																	
Ownership of capital . . . . .	%	%																	
Nonrecourse . . . . .	\$ .....																		
Qualified nonrecourse financing . . . . .	\$ .....																		
Other . . . . .	\$ .....																		

**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:
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities . . . . .	<b>1</b>		} See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>2</b> Net income (loss) from rental real estate activities . . . . .	<b>2</b>		
	<b>3</b> Net income (loss) from other rental activities . . . . .	<b>3</b>		
	<b>4</b> Portfolio income (loss):	<b>4</b>		} Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) Sch. D, line 12, col. (f) Sch. D, line 12, col. (g) Line 5 of worksheet for Sch. D, line 29 Enter on applicable line of your return.
	<b>a</b> Interest . . . . .	<b>4a</b>		
	<b>b</b> Ordinary dividends . . . . .	<b>4b</b>		
	<b>c</b> Royalties . . . . .	<b>4c</b>		
	<b>d</b> Net short-term capital gain (loss) . . . . .	<b>4d</b>		
	<b>e</b> (1) Net long-term capital gain (loss) . . . . .	<b>4e(1)</b>		
	<b>(2)</b> 28% rate gain (loss) . . . . .	<b>4e(2)</b>		} See page 6 of Partner's Instructions for Schedule K-1 (Form 1065). Enter on applicable line of your return.
	<b>(3)</b> Qualified 5-year gain . . . . .	<b>4e(3)</b>		
<b>f</b> Other portfolio income (loss) (attach schedule) . . . . .	<b>4f</b>			
<b>5</b> Guaranteed payments to partner . . . . .	<b>5</b>			
<b>6</b> Net section 1231 gain (loss) (other than due to casualty or theft)	<b>6</b>			
<b>7</b> Other income (loss) (attach schedule) . . . . .	<b>7</b>			
<b>Deductions</b>	<b>8</b> Charitable contributions (see instructions) (attach schedule) . . . . .	<b>8</b>		} Sch. A, line 15 or 16 See pages 7 and 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>9</b> Section 179 expense deduction . . . . .	<b>9</b>		
	<b>10</b> Deductions related to portfolio income (attach schedule) . . . . .	<b>10</b>		
	<b>11</b> Other deductions (attach schedule) . . . . .	<b>11</b>		
<b>Credits</b>	<b>12a</b> Low-income housing credit:	<b>12a</b>		} Form 8586, line 5
	<b>(1)</b> From section 42(j)(5) partnerships . . . . .	<b>12a(1)</b>		
	<b>(2)</b> Other than on line 12a(1) . . . . .	<b>12a(2)</b>		
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities . . . . .	<b>12b</b>		} See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>c</b> Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities . . . . .	<b>12c</b>		
	<b>d</b> Credits related to other rental activities . . . . .	<b>12d</b>		
<b>13</b> Other credits . . . . .	<b>13</b>			

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Investment Interest</b>	<b>14a</b> Interest expense on investment debts . . . . .	<b>14a</b>	Form 4952, line 1 } See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4f . . . . .	<b>14b(1)</b>	
	<b>(2)</b> Investment expenses included on line 10 . . . . .	<b>14b(2)</b>	
<b>Self-employment</b>	<b>15a</b> Net earnings (loss) from self-employment . . . . .	<b>15a</b>	Sch. SE, Section A or B } See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Gross farming or fishing income . . . . .	<b>15b</b>	
	<b>c</b> Gross nonfarm income . . . . .	<b>15c</b>	
<b>Adjustments and Tax Preference Items</b>	<b>16a</b> Depreciation adjustment on property placed in service after 1986 . . . . .	<b>16a</b>	} See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	<b>b</b> Adjusted gain or loss . . . . .	<b>16b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>16c</b>	
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties . . . . .	<b>16d(1)</b>	
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties . . . . .	<b>16d(2)</b>	
<b>e</b> Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .	<b>16e</b>		
<b>Foreign Taxes</b>	<b>17a</b> Name of foreign country or U.S. possession ▶ . . . . .	<b>17a</b>	} Form 1116, Part I
	<b>b</b> Gross income from all sources . . . . .	<b>17b</b>	
	<b>c</b> Gross income sourced at partner level . . . . .	<b>17c</b>	
	<b>d</b> Foreign gross income sourced at partnership level:		
	<b>(1)</b> Passive . . . . .	<b>17d(1)</b>	
	<b>(2)</b> Listed categories ( <i>attach schedule</i> ) . . . . .	<b>17d(2)</b>	
	<b>(3)</b> General limitation . . . . .	<b>17d(3)</b>	
	<b>e</b> Deductions allocated and apportioned at partner level:		
	<b>(1)</b> Interest expense . . . . .	<b>17e(1)</b>	
	<b>(2)</b> Other . . . . .	<b>17e(2)</b>	
	<b>f</b> Deductions allocated and apportioned at partnership level to foreign source income:		
	<b>(1)</b> Passive . . . . .	<b>17f(1)</b>	
<b>(2)</b> Listed categories ( <i>attach schedule</i> ) . . . . .	<b>17f(2)</b>		
<b>(3)</b> General limitation . . . . .	<b>17f(3)</b>		
<b>g</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>17g</b>	Form 1116, Part II Form 1116, line 12	
<b>h</b> Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>17h</b>		
<b>Other</b>	<b>18</b> Section 59(e)(2) expenditures: <b>a</b> Type ▶ . . . . .	<b>18a</b>	} See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Amount . . . . .	<b>18b</b>	
	<b>19</b> Tax-exempt interest income . . . . .	<b>19</b>	Form 1040, line 8b
	<b>20</b> Other tax-exempt income . . . . .	<b>20</b>	} See pages 9 and 10 of Partner's Instructions for Schedule K-1 (Form 1065).
	<b>21</b> Nondeductible expenses . . . . .	<b>21</b>	
	<b>22</b> Distributions of money (cash and marketable securities) . . . . .	<b>22</b>	
	<b>23</b> Distributions of property other than money . . . . .	<b>23</b>	} Form 8611, line 8
	<b>24</b> Recapture of low-income housing credit:		
<b>a</b> From section 42(j)(5) partnerships . . . . .	<b>24a</b>		
<b>b</b> Other than on line 24a . . . . .	<b>24b</b>		
<b>Supplemental Information</b>	<b>25</b> Supplemental information required to be reported separately to each partner ( <i>attach additional schedules if more space is needed</i> ):		
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**SCHEDULE K-1  
(Form 8865)**

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

OMB No. 1545-1668

▶ See Instructions for Form 8865.

**2001**

Department of the Treasury  
Internal Revenue Service

For calendar year 2001 or tax year beginning \_\_\_\_\_, 2001, and ending \_\_\_\_\_, 20\_\_

<b>Partner's identifying number</b> ▶	<b>Partnership's identifying number</b> ▶
Partner's name, address, and ZIP code	Partnership's name, address, and ZIP code

	(a) Beginning of tax year	(b) End of tax year
Enter partner's interest in:		
Profits . . . . .	%	%
Capital . . . . .	%	%
Deductions . . . . .	%	%
Losses . . . . .	%	%

**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 8865, 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	
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities . . . . .	<b>1</b>		
	<b>2</b> Net income (loss) from rental real estate activities . . . . .	<b>2</b>		
	<b>3</b> Net income (loss) from other rental activities . . . . .	<b>3</b>		
	<b>4</b> Portfolio income (loss):	<b>4</b>		
	<b>a</b> Interest . . . . .	<b>4a</b>		
	<b>b</b> Ordinary dividends . . . . .	<b>4b</b>		
	<b>c</b> Royalties . . . . .	<b>4c</b>		
	<b>d</b> Net short-term capital gain (loss) . . . . .	<b>4d</b>		
	<b>e (1)</b> Net long-term capital gain (loss) . . . . .	<b>4e(1)</b>		
	<b>(2)</b> 28% rate gain (loss) . . . . .	<b>4e(2)</b>		
	<b>(3)</b> Qualified 5-year gain . . . . .	<b>4e(3)</b>		
	<b>f</b> Other portfolio income (loss) ( <i>attach schedule</i> ) . . . . .	<b>4f</b>		
	<b>5</b> Guaranteed payments to partner . . . . .	<b>5</b>		
<b>6</b> Net section 1231 gain (loss) (other than due to casualty or theft) . . . . .	<b>6</b>			
<b>7</b> Other income (loss) ( <i>attach schedule</i> ) . . . . .	<b>7</b>			
<b>Deductions</b>	<b>8</b> Charitable contributions (see instructions) ( <i>attach schedule</i> ) . . . . .	<b>8</b>		
	<b>9</b> Section 179 expense deduction . . . . .	<b>9</b>		
	<b>10</b> Deductions related to portfolio income ( <i>attach schedule</i> ) . . . . .	<b>10</b>		
	<b>11</b> Other deductions ( <i>attach schedule</i> ) . . . . .	<b>11</b>		
<b>Credits</b>	<b>12a</b> Low-income housing credit:	<b>12a</b>		
	<b>(1)</b> From section 42(j)(5) partnerships . . . . .	<b>12a(1)</b>		
	<b>(2)</b> Other than on line 12a(1) . . . . .	<b>12a(2)</b>		
	<b>b</b> Qualified rehabilitation expenditures related to rental real estate activities . . . . .	<b>12b</b>		
	<b>c</b> Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities . . . . .	<b>12c</b>		
	<b>d</b> Credits related to other rental activities . . . . .	<b>12d</b>		
<b>13</b> Other credits . . . . .	<b>13</b>			

		(a) Distributive share item	(b) Amount	
Investment Interest	<b>14a</b>	Interest expense on investment debts . . . . .	<b>14a</b>	
	<b>b (1)</b>	Investment income included on lines 4a, 4b, 4c, and 4f . . . . .	<b>b(1)</b>	
	<b>(2)</b>	Investment expenses included on line 10 . . . . .	<b>b(2)</b>	
Self-employment	<b>15a</b>	Net earnings (loss) from self-employment . . . . .	<b>15a</b>	
	<b>b</b>	Gross farming or fishing income . . . . .	<b>15b</b>	
	<b>c</b>	Gross nonfarm income . . . . .	<b>15c</b>	
Adjustments and Tax Preference Items	<b>16a</b>	Depreciation adjustment on property placed in service after 1986 . . . . .	<b>16a</b>	
	<b>b</b>	Adjusted gain or loss . . . . .	<b>16b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>16c</b>	
	<b>d (1)</b>	Gross income from oil, gas, and geothermal properties . . . . .	<b>d(1)</b>	
	<b>(2)</b>	Deductions allocable to oil, gas, and geothermal properties . . . . .	<b>d(2)</b>	
	<b>e</b>	Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .	<b>16e</b>	
Foreign Taxes	<b>17a</b>	Name of foreign country or U.S. possession ▶ .....	<b>17a</b>	
	<b>b</b>	Gross income from all sources . . . . .	<b>17b</b>	
	<b>c</b>	Gross income sourced at partner level . . . . .	<b>17c</b>	
	<b>d</b>	Foreign gross income sourced at partnership level:		
	<b>(1)</b>	Passive . . . . .	<b>17d(1)</b>	
	<b>(2)</b>	Listed categories ( <i>attach schedule</i> ) . . . . .	<b>17d(2)</b>	
	<b>(3)</b>	General limitation . . . . .	<b>17d(3)</b>	
	<b>e</b>	Deductions allocated and apportioned at partner level:		
	<b>(1)</b>	Interest expense . . . . .	<b>17e(1)</b>	
	<b>(2)</b>	Other . . . . .	<b>17e(2)</b>	
	<b>f</b>	Deductions allocated and apportioned at partnership level to foreign source income:		
	<b>(1)</b>	Passive . . . . .	<b>17f(1)</b>	
<b>(2)</b>	Listed categories ( <i>attach schedule</i> ) . . . . .	<b>17f(2)</b>		
<b>(3)</b>	General limitation . . . . .	<b>17f(3)</b>		
	<b>g</b>	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/> . . . . . Amount ▶	<b>17g</b>	
	<b>h</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>17h</b>	
Other	<b>18</b>	Section 59(e)(2) expenditures: <b>a</b> Type ▶ ..... <b>b</b> Amount ▶	<b>18b</b>	
	<b>19</b>	Tax-exempt interest income . . . . .	<b>19</b>	
	<b>20</b>	Other tax-exempt income . . . . .	<b>20</b>	
	<b>21</b>	Nondeductible expenses . . . . .	<b>21</b>	
	<b>22</b>	Distributions of money (cash and marketable securities) . . . . .	<b>22</b>	
	<b>23</b>	Distributions of property other than money . . . . .	<b>23</b>	
	<b>24</b>	Recapture of low-income housing credit:		
	<b>a</b>	From section 42(j)(5) partnerships . . . . .	<b>24a</b>	
<b>b</b>	Other than on line 24a . . . . .	<b>24b</b>		
Supplemental Information	<b>25</b>	Supplemental information required to be reported separately to the partner ( <i>attach additional schedules if more space is needed</i> ): ..... ..... ..... ..... ..... ..... ..... ..... ..... .....		



**SCHEDULE M  
(Form 5471)**

(Rev. May 2001)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Identifying number

Name of foreign corporation

**Important:** Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 12 of the instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) . . . . .					
2 Sales of property rights (patents, trademarks, etc.) . .					
3 Compensation received for technical, managerial, engineering, construction, or like services . .					
4 Commissions received . . . .					
5 Rents, royalties, and license fees received . . . . .					
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . .					
7 Interest received . . . . .					
8 Premiums received for insurance or reinsurance . . . . .					
9 Add lines 1 through 8 . . . .					
10 Purchases of stock in trade (inventory) . . . . .					
11 Purchases of tangible property other than stock in trade . .					
12 Purchases of property rights (patents, trademarks, etc.) . .					
13 Compensation paid for technical, managerial, engineering, construction, or like services .					
14 Commissions paid . . . . .					
15 Rents, royalties, and license fees paid . . . . .					
16 Dividends paid . . . . .					
17 Interest paid . . . . .					
18 Add lines 10 through 17 . .					
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions .					
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions .					



**SCHEDULE N  
(Form 5471)**  
(Rev. May 2001)

Department of the Treasury  
Internal Revenue Service

**Return of Officers, Directors, and 10% or More  
Shareholders of a Foreign Personal Holding Company**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Identifying number

Name of foreign corporation

**Important:** All amounts must be stated in U.S. dollars translated from functional currency. See page 12 of the instructions for the relevant exchange rate.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

**Part I Shareholder Information**

**Section A—Outstanding Securities Convertible Into Stock of the Corporation or Options Granted by the Corporation**

Description of securities (attach a complete, detailed statement of conversion privileges)	Interest rate (%)	Face value	
		Beginning of year	End of year

**Section B—List of Holders of Convertible Securities or Options Granted by the Corporation**

Name and address of each holder of convertible securities or options (designate nonresident aliens)	Class of securities	Securities held				Explanation and date of any change in holdings of securities during the year
		Beginning of year		End of year		
		Number	Face value	Number	Face value	

**Part II Income Information**

**Section A—Undistributed Foreign Personal Holding Company Income**

<b>1</b> Gross income as defined in section 555 (attach schedule) . . . . .	<b>1</b>	
<b>2</b> Deductions allowable under section 161 (attach schedule) . . . . .	<b>2</b>	
<b>3</b> Taxable income or (loss) (subtract line 2 from line 1) . . . . .	<b>3</b>	
<b>4</b> Adjustments to taxable income or (loss) (see page 12 of instructions):		
<b>a</b> Taxes (see instructions) . . . . .	<b>4a</b>	
<b>b</b> Charitable contributions . . . . .	<b>4b</b>	
<b>c</b> Special deductions disallowed . . . . .	<b>4c</b>	
<b>d</b> Net operating loss . . . . .	<b>4d</b>	
<b>e</b> Expenses and depreciation applicable to property of the taxpayer . . . . .	<b>4e</b>	
<b>f</b> Taxes and contributions to pension trusts . . . . .	<b>4f</b>	
<b>g</b> Total adjustments (combine lines 4a through 4f) . . . . .	<b>4g</b>	
<b>5</b> Combine line 3 and line 4g . . . . .	<b>5</b>	
<b>6</b> Deduction for dividends paid during tax year. Enter the amount from Section B, line 12, below	<b>6</b>	
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b> Deduction allowed under section 563(c) for dividends paid after close of tax year (see instructions). Attach designation required by Rev. Proc. 90-26, 1990-1 C.B. 512 . . . . .	<b>8</b>	
<b>9</b> Undistributed foreign personal holding company income (subtract line 8 from line 7) . . . . .	<b>9</b>	

**Section B—Deduction for Dividends Paid During Tax Year (see instructions)**

	Date paid		Amount
<b>10</b> Taxable dividends paid during tax year:			
<b>a</b> Cash . . . . .			<b>10a</b>
<b>b</b> Property other than cash or the corporation's own securities (indicate nature of property) . . . . .			<b>10b</b>
<b>c</b> Obligations of the corporation (bonds, notes, scrip, etc.) . . . . .			<b>10c</b>
<b>11</b> Consent dividends (attach schedule) . . . . .			<b>11</b>
<b>12</b> Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above			<b>12</b>



**SCHEDULE O  
(Form 5471)**

(Rev. May 2001)

Department of the Treasury  
Internal Revenue Service

**Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471	Identifying number
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Name of foreign corporation

**Important:** Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

**Part II To Be Completed by U.S. Shareholders**

**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

**Section A—General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

**Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation**

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

**Section C—Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

**Section D—Disposition of Stock**

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

**Section E—Organization or Reorganization of Foreign Corporation**

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

**Section F—Additional Information**

**(a)** If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

**(b)** List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

**(c)** If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example).



**SCHEDULE O**  
**(Form 8865)**

**Transfer of Property to a Foreign Partnership**  
**(under section 6038B)**

OMB No. 1545-1668

**2001**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 8865. See Instructions for Form 8865.**

Name of transferor	Filer's identifying number
Name of foreign partnership	

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

**Supplemental Information Required To Be Reported** (see instructions):

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**Part II Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? ▶  Yes  No





# Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

OMB No. 1545-0046

Attachment  
 Sequence No. **94**

▶ **Attach this form to your income tax return.**

Identifying number

**Part I** **General Information** (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
  - a Discharge of indebtedness in a title 11 case.
  - b Discharge of indebtedness to the extent insolvent (not in a title 11 case)
  - c Discharge of qualified farm indebtedness
  - d Discharge of qualified real property business indebtedness.
- 2 Total amount of discharged indebtedness excluded from gross income. 2
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?  Yes  No

**Part II** **Reduction of Tax Attributes** (You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements.)

Enter amount excluded from gross income:

4 For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property . . . . .	4	
5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property. . . . .	5	
6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge . . . . .	6	
7 Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge . . . . .	8	
9 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge . . . . .	9	
10 Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i> . . . . .	10	
11 For a discharge of qualified farm indebtedness, applied to reduce the basis of: <ul style="list-style-type: none"> <li>a Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5. . . . .</li> <li>b Land used or held for use in a trade or business of farming . . . . .</li> <li>c Other property used or held for use in a trade or business, or for the production of income . . . . .</li> </ul>	11a 11b 11c	
12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge . . . . .	13	

**Part III** **Consent of Corporation to Adjustment of Basis of its Property Under Section 1082(a)(2)**

Under section 1081(b), the corporation named above has excluded \$ ..... from its gross income for the tax year beginning ....., and ending .....  
 Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of .....  
(State of incorporation)

**Note:** You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.  
**Purpose of form.** Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Unless you check the box on line 1d or make the election on line 5, the amount excluded from gross income reduces certain tax attributes either dollar for dollar or 33 1/3 cents per dollar (see below).  
 Use **Part I** of Form 982 to indicate why any amount received from the discharge of

indebtedness should be excluded from gross income.  
 Use **Part II** to report your reduction of tax attributes. The reduction must be made in the following order:

- Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
- Any general business credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar);
- Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33 1/3 cents per dollar);
- Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year) (dollar for dollar);

- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33 1/3 cents per dollar) carryovers from the tax year of the discharge; and
- Any foreign tax credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar).

Use **Part III** to exclude from gross income under section 1081(b) any amounts of income attributable to the transfer of property described in that section.  
**Definitions.** A "title 11 case" is a case under title 11 of the United States Code (relating to bankruptcy), but only if you are under the jurisdiction of the court in the case and the discharge of indebtedness is granted by the court or is under a plan approved by the court.

# Investment Credit

**2002**

Attachment  
 Sequence No. **52**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

## Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):			
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note:</b> <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.</i> . . . . . <input type="checkbox"/>			
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b	Pre-1936 buildings . . . . . \$ . . . . . × 10% (.10)	1b	
c	Certified historic structures . . . . . \$ . . . . . × 20% (.20)	1c	
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .			
(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . / . . . . . / . . . . .			
d (1)	Enter the date on which the 24- or 60-month measuring period begins . . . . . / . . . . . / . . . . . and ends . . . . . / . . . . . / . . . . .		
(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ . . . . .			
(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above . . . . . \$ . . . . .			
e	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .	1e	
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . . \$ . . . . . × 10% (.10)	2	
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) . . . . . \$ . . . . . × 10% (.10)	3	
4	Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . .	4	
5	<b>Total current year investment credit.</b> Add lines 1b through 4 . . . . .	5	

## Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

6	Regular tax before credits (see instructions) . . . . .	6	
7	Alternative minimum tax (see instructions) . . . . .	7	
8	Add lines 6 and 7 . . . . .	8	
9a	Foreign tax credit . . . . .	9a	
b	Credit for child and dependent care expenses (Form 2441, line 11) . . . . .	9b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), Line 24) . . . . .	9c	
d	Education credits (Form 8863, line 18) . . . . .	9d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . .	9e	
f	Child tax credit (Form 1040, line 50) . . . . .	9f	
g	Mortgage interest credit (Form 8396, line 11) . . . . .	9g	
h	Adoption credit (Form 8839, line 18) . . . . .	9h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	9i	
j	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	9j	
k	Credit for fuel from a nonconventional source . . . . .	9k	
l	Qualified electric vehicle credit (Form 8834, line 20) . . . . .	9l	
m	Add lines 9a through 9l. . . . .	9m	
10	Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 . . . . .	10	
11	Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0- . . . . .	11	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) . . . . .	12	
13	Tentative minimum tax (see instructions) . . . . .	13	
14	Enter the greater of line 12 or line 13 . . . . .	14	
15	Subtract line 14 from line 10. If zero or less, enter -0- . . . . .	15	
16	<b>Investment credit allowed for the current year.</b> Enter the <b>smaller</b> of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions . . . . .	16	



# Recapture of Investment Credit

▶ **Attach to your income tax return.**

Name(s) as shown on return	Identifying number
----------------------------	--------------------

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
<b>A</b>	
<b>B</b>	
<b>C</b>	
<b>D</b>	

### Original Investment Credit

Computation Steps: (see Specific Instructions)		Properties			
		A	B	C	D
<b>1</b> Original rate of credit . . . . .	<b>1</b>				
<b>2</b> Cost or other basis . . . . .	<b>2</b>				
<b>3</b> Original credit. Multiply line 2 by the percentage on line 1. . . . .	<b>3</b>				
<b>4</b> Date property was placed in service . . . .	<b>4</b>	/ /	/ /	/ /	/ /
<b>5</b> Date property ceased to be qualified investment credit property . . . . .	<b>5</b>	/ /	/ /	/ /	/ /
<b>6</b> Number of full years between the date on line 4 and the date on line 5 . . . . .	<b>6</b>				

### Recapture Tax

<b>7</b> Recapture percentage (see instructions) . . . .	<b>7</b>				
<b>8</b> Tentative recapture tax. Multiply line 3 by the percentage on line 7. . . . .	<b>8</b>				
<b>9</b> Add all the amounts on line 8 . . . . .				<b>9</b>	
<b>10</b> Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation) . . . . .				<b>10</b>	
<b>11</b> Add lines 9 and 10 . . . . .				<b>11</b>	
<b>12</b> Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions . . . . .				<b>12</b>	
<b>13</b> Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions. . . . .				<b>13</b>	

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

### Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated

the cost or other basis of property to you for which you claimed a credit.

- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

**Exceptions to recapture.** Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

## Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions.    ▶ Attach to your tax return.

Business or activity to which this form relates

Identifying number

**Part I Election To Expense Certain Tangible Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses . . . . .	<b>1</b>	\$24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions). . . . .	<b>2</b>	
3	Threshold cost of section 179 property before reduction in limitation . . . . .	<b>3</b>	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions . . . . .	<b>5</b>	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562. . . . .	<b>10</b>	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>	
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions) . . . . .	<b>14</b>	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions) . . . . .	<b>15</b>	
16	Other depreciation (including ACRS) (see page 4 of the instructions) . . . . .	<b>16</b>	

**Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002 . . . . .	<b>17</b>	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2002 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (see page 6 of the instructions)**

21	Listed property. Enter amount from line 28. . . . .	<b>21</b>	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	<b>22</b>	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See page 8 of the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use (see page 7 of the instructions):								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use (see page 7 of the instructions):								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles—see page 2 of the instructions) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32. . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions). . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions):					
<b>43</b> Amortization of costs that began before your 2002 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See page 9 of the instructions for where to report . . . . .					<b>44</b>



# Casualties and Thefts

- ▶ See separate instructions.
- ▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

Identifying number

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each):

- Property **A** \_\_\_\_\_
- Property **B** \_\_\_\_\_
- Property **C** \_\_\_\_\_
- Property **D** \_\_\_\_\_

**Properties** (Use a separate column for each property lost or damaged from the same casualty or theft.)

	A	B	C	D	
2 Cost or other basis of each property . . . . .	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	3				
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	4				
5 Fair market value <b>before</b> casualty or theft . . . . .	5				
6 Fair market value <b>after</b> casualty or theft . . . . .	6				
7 Subtract line 6 from line 5 . . . . .	7				
8 Enter the <b>smaller</b> of line 2 or line 7 . . . . .	8				
9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	9				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .					10
11 Enter the <b>smaller</b> of line 10 or \$100 . . . . .					11
12 Subtract line 11 from line 10 . . . . .					12
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.					
13 Add the amounts on line 12 of all Forms 4684 . . . . .					13
14 Add the amounts from line 4 of all Forms 4684 . . . . .					14
15 <ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul> . . . . .					15
16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .					16
17 Enter 10% of your adjusted gross income from Form 1040, line 36. Estates and trusts, see instructions. . . . .					17
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .					18

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each):

- Property A
Property B
Property C
Property D

Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)

Table with 4 columns (A, B, C, D) and rows 20-28. Rows include: 20 Cost or adjusted basis; 21 Insurance or other reimbursement; 22 Gain from casualty or theft; 23 Fair market value before; 24 Fair market value after; 25 Subtract line 24 from line 23; 26 Enter the smaller of line 20 or line 25; 27 Subtract line 21 from line 26; 28 Casualty or theft loss.

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

Table with 4 columns (a, b(i), b(ii), c) and rows 29-32. Rows include: 29-30 Totals; 31 Net gain or loss; 32 Amount from line 30, column (b)(ii).

Casualty or Theft of Property Held More Than One Year

Table with 4 columns (a, b(i), b(ii), c) and rows 33-39. Rows include: 33-34 Casualty or theft gains; 35 Total losses; 36 Total gains; 37 Add amounts on line 35; 38 Net gain or loss; 39 If the loss on line 37 is less than or equal to the gain on line 36.



Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service (99)

Attach to your tax return. See separate instructions.

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2002 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Includes rows 2-9 with instructions for gain and loss calculations.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

Table with 7 columns for data entry corresponding to line 10 instructions.

Table with 7 columns for lines 11-18. Includes instructions for loss and gain calculations, and shaded areas for lines 17 and 18b(1).

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing) . . . . .	20			
21	Cost or other basis plus expense of sale . . . . .	21			
22	Depreciation (or depletion) allowed or allowable . . . . .	22			
23	Adjusted basis. Subtract line 22 from line 21 . . . . .	23			
24	Total gain. Subtract line 23 from line 20 . . . . .	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions) . . . . .	26a			
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976 . . . . .	26d			
e	Enter the <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f . . . . .	26g			
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) . . . . .	28a			
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .	29b			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(See instructions.)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years . . . . .	33	
34	Recomputed depreciation. See instructions . . . . .	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	



# Information Return of U.S. Persons With Respect To Certain Foreign Corporations

(Rev. May 2001)

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

**File In Duplicate**  
(see **When and Where To File** on page 1 of the instructions)

▶ See separate instructions.

Name of person filing this return	<b>A Identifying number</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B</b> Category of filer (See page 1 of the instructions. Check applicable box(es): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code	<b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period .....%
Filer's tax year beginning , 20 , and ending , 20	

**D** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in the English language. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation				b Employer identification number, if any	
				c Country under whose laws incorporated	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency	

**2** Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, please show:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

**Part I—All Classes of Stock**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

**Part II—Additional Information for Preferred Stock**

(To be completed **only** by Category 1 filers for foreign personal holding companies)

(a) Description of each class of Preferred stock <i>(Note: This description should match the corresponding description entered in Part I, column (a).)</i>	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative



**Schedule E** **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (See page 5 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
<b>1</b>	U.S.			
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				
<b>6</b>				
<b>7</b>				
<b>8</b>	Total			▶

**Schedule F** **Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>Assets</b>			
<b>1</b>	Cash	<b>1</b>	
<b>2a</b>	Trade notes and accounts receivable	<b>2a</b>	
<b>b</b>	Less allowance for bad debts	<b>2b</b>	( ) ( )
<b>3</b>	Inventories	<b>3</b>	
<b>4</b>	Other current assets (attach schedule)	<b>4</b>	
<b>5</b>	Loans to stockholders and other related persons	<b>5</b>	
<b>6</b>	Investment in subsidiaries (attach schedule)	<b>6</b>	
<b>7</b>	Other investments (attach schedule)	<b>7</b>	
<b>8a</b>	Buildings and other depreciable assets	<b>8a</b>	
<b>b</b>	Less accumulated depreciation	<b>8b</b>	( ) ( )
<b>9a</b>	Depletable assets	<b>9a</b>	
<b>b</b>	Less accumulated depletion	<b>9b</b>	( ) ( )
<b>10</b>	Land (net of any amortization)	<b>10</b>	
<b>11</b>	Intangible assets:		
<b>a</b>	Goodwill	<b>11a</b>	
<b>b</b>	Organization costs	<b>11b</b>	
<b>c</b>	Patents, trademarks, and other intangible assets	<b>11c</b>	
<b>d</b>	Less accumulated amortization for lines 11a, b, and c	<b>11d</b>	( ) ( )
<b>12</b>	Other assets (attach schedule)	<b>12</b>	
<b>13</b>	Total assets	<b>13</b>	
<b>Liabilities and Stockholders' Equity</b>			
<b>14</b>	Accounts payable	<b>14</b>	
<b>15</b>	Other current liabilities (attach schedule)	<b>15</b>	
<b>16</b>	Loans from stockholders and other related persons	<b>16</b>	
<b>17</b>	Other liabilities (attach schedule)	<b>17</b>	
<b>18</b>	Capital stock:		
<b>a</b>	Preferred stock	<b>18a</b>	
<b>b</b>	Common stock	<b>18b</b>	
<b>19</b>	Paid-in or capital surplus (attach reconciliation)	<b>19</b>	
<b>20</b>	Retained earnings	<b>20</b>	
<b>21</b>	Less cost of treasury stock	<b>21</b>	( ) ( )
<b>22</b>	Total liabilities and stockholders' equity	<b>22</b>	

**Schedule G Other Information**

Yes No

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in a foreign partnership?  Yes  No  
If "Yes," see page 5 of the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust?  Yes  No
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3?  Yes  No  
If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each entity.

**Schedule H Current Earnings and Profits** (See page 5 of the instructions.)

**Important:** Enter the amounts on lines 1 through 5c in functional currency.

1 Current year net income or (loss) per foreign books of account . . . . .		<b>1</b>	
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	<b>Net Additions</b>	<b>Net Subtractions</b>	
a Capital gains or losses . . . . .			
b Depreciation and amortization . . . . .			
c Depletion . . . . .			
d Investment or incentive allowance . . . . .			
e Charges to statutory reserves . . . . .			
f Inventory adjustments . . . . .			
g Taxes . . . . .			
h Other (attach schedule) . . . . .			
3 Total net additions . . . . .			
4 Total net subtractions . . . . .			
5a Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .			<b>5a</b>
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .			<b>5b</b>
c Combine lines 5a and 5b . . . . .			<b>5c</b>
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions). . . . . Enter exchange rate used for line 5d ▶			<b>5d</b>

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (See page 6 of instructions.)

1 Subpart F income (line 40b, Worksheet A in the instructions) . . . . .		<b>1</b>	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions). . . . .		<b>2</b>	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) . . . . .		<b>3</b>	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) . . . . .		<b>4</b>	
5 Factoring income . . . . .		<b>5</b>	
6 Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions . . . . .		<b>6</b>	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1)). . . . .		<b>7</b>	
8 Exchange gain or (loss) on a distribution of previously taxed income . . . . .		<b>8</b>	

Yes No

- Was any income of the foreign corporation blocked?  Yes  No
  - Did any such income become unblocked during the tax year (see section 964(b))?  Yes  No
- If the answer to either question is "Yes," attach an explanation.



# International Boycott Report

For tax year beginning ..... , 20 .....,  
and ending ..... , 20 .....

▶ **Controlled groups, see page 3 of instructions.**

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

Address of service center where your tax return is filed \_\_\_\_\_

Type of filer (check one):

- Individual
- Partnership
- Corporation
- Trust
- Estate
- Other

**1 Individuals**—Enter adjusted gross income from your tax return (see page 2 of instructions)

**2 Partnerships and corporations:**

- a Partnerships**—Enter each partner's name and identifying number.
- b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name	Identifying number

If more space is needed, attach additional sheets and check this box

- c** Enter principal business activity code and description (see instructions)
- d** IC-DISCs—Enter principal product or service code and description (see instructions)

Code	Description

**3 Partnerships**—Each partnership filing Form 5713 must give the following information:

- a** Partnership's total assets (see instructions) . . . . .
- b** Partnership's ordinary income (see instructions) . . . . .

**4 Corporations**—Each corporation filing Form 5713 must give the following information:

- a** Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) . . . . .
- b** Common tax year election (see page 2 of instructions)
  - (1) Name of corporation ▶ .....
  - (2) Employer identification number . . . . .
  - (3) Common tax year beginning ..... , 20..... , and ending ..... , 20.....

- c** Corporations filing this form enter:
  - (1) Total assets (see instructions) . . . . .
  - (2) Taxable income before net operating loss and special deductions (see instructions) . . . . .

**5 Estates or trusts**—Enter total income (Form 1041, page 1) . . . . .

**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

- a** Foreign tax credit . . . . .
- b** Deferral of earnings of controlled foreign corporations . . . . .
- c** Deferral of IC-DISC income . . . . .
- d** FSC exempt foreign trade income . . . . .
- e** Foreign trade income qualifying for the extraterritorial income exclusion . . . . .

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature Date Title



**9 Nonlisted countries boycotting Israel**—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

**10 Boycotts other than the boycott of Israel**—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

Yes	No

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

**11** Were you requested to participate in or cooperate with an international boycott? . . . . .  
If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.)

Yes	No

**12** Did you participate in or cooperate with an international boycott? . . . . .  
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.)

Yes	No

**Note:** If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

**Part II Requests for and Acts of Participation in or Cooperation With an International Boycott**

Requests		Agreements	
Yes	No	Yes	No

**13a** Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):

- (1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—
  - (a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country? . . . . .
  - (b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? . . . . .
  - (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion? . . . . .
  - (d) Refrain from employing individuals of a particular nationality, race, or religion? . . . . .
- (2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott? . . . . .


**b Requests and agreements**—If the answer to any part of 13a is “Yes,” indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. If you are an IC-DISC, also enter the product code in column (5). (See page 4 of instructions.) If more space is needed, attach additional sheets using the exact format and check this box.

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								



Name(s) shown on return

Identifying number

**Part I Current Year Credit** (Members of a controlled group, see instructions.)

<b>1</b> Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:			
<b>a</b> Worked for you at least 120 hours but fewer than 400 hours . . . \$ . . . . . × 25% (.25)	<b>1a</b>		
<b>b</b> Worked for you at least 400 hours . . . . . \$ . . . . . × 40% (.40)	<b>1b</b>		
<b>2</b> Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	<b>2</b>		
<b>3</b> Work opportunity credits from pass-through entities:			
If you are a—		Then enter the total of the current year credits from—	
<b>a</b> Shareholder . . . . .	}	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	<b>3</b>
<b>b</b> Partner . . . . .		Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . . . .	
<b>c</b> Beneficiary . . . . .		Schedule K-1 (Form 1041), line 14 . . . . .	
<b>d</b> Patron . . . . .		Written statement from cooperative . . . . .	
<b>4</b> <b>Current year credit.</b> Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	<b>4</b>		

**Part II Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

<b>5</b> Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 42 . . . . .	}		<b>5</b>
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .			
<b>6</b> Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}		<b>6</b>
• Corporations. Enter the amount from Form 4626, line 15 . . . . .			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .			
<b>7</b> Add lines 5 and 6 . . . . .	<b>7</b>		
<b>8a</b> Foreign tax credit . . . . .	<b>8a</b>		
<b>b</b> Credit for child and dependent care expenses (Form 2441, line 11) . . . . .	<b>8b</b>		
<b>c</b> Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) . . . . .	<b>8c</b>		
<b>d</b> Education credits (Form 8863, line 18) . . . . .	<b>8d</b>		
<b>e</b> Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . .	<b>8e</b>		
<b>f</b> Child tax credit (Form 1040, line 50) . . . . .	<b>8f</b>		
<b>g</b> Mortgage interest credit (Form 8396, line 11) . . . . .	<b>8g</b>		
<b>h</b> Adoption credit (Form 8839, line 18) . . . . .	<b>8h</b>		
<b>i</b> District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	<b>8i</b>		
<b>j</b> Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>8j</b>		
<b>k</b> Credit for fuel from a nonconventional source . . . . .	<b>8k</b>		
<b>l</b> Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>8l</b>		
<b>m</b> Add lines 8a through 8l . . . . .	<b>8m</b>		
<b>9</b> Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	<b>9</b>		
<b>10</b> Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	<b>10</b>		
<b>11</b> Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	<b>11</b>		
<b>12</b> Tentative minimum tax (see instructions) . . . . .	<b>12</b>		
<b>13</b> Enter the greater of line 11 or line 12 . . . . .	<b>13</b>		
<b>14</b> Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>		
<b>15</b> <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	<b>15</b>		

Installment Sale Income

Department of the Treasury Internal Revenue Service

Attach to your tax return. Use a separate form for each sale or other disposition of property on the installment method.

2002 Attachment Sequence No. 79

Name(s) shown on return Identifying number

1 Description of property
2a Date acquired (month, day, year)
b Date sold (month, day, year)
3 Was the property sold to a related party...
4 Was the property you sold to a related party a marketable security?

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5 Selling price including mortgages and other debts. Do not include interest...
6 Mortgages, debts, and other liabilities the buyer assumed or took...
7 Subtract line 6 from line 5...
8 Cost or other basis of property sold...
9 Depreciation allowed or allowable...
10 Adjusted basis. Subtract line 9 from line 8...
11 Commissions and other expenses of sale...
12 Income recapture from Form 4797, Part III...
13 Add lines 10, 11, and 12...
14 Subtract line 13 from line 5...
15 If the property described on line 1 above was your main home...
16 Gross profit. Subtract line 15 from line 14...
17 Subtract line 13 from line 6...
18 Contract price. Add line 7 and line 17

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19 Gross profit percentage. Divide line 16 by line 18...
20 If this is the year of sale, enter the amount from line 17...
21 Payments received during year...
22 Add lines 20 and 21...
23 Payments received in prior years...
24 Installment sale income. Multiply line 22 by line 19...
25 Enter the part of line 24 that is ordinary income...
26 Subtract line 25 from line 24

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party
28 Did the related party resell or dispose of the property...
29 If the answer to question 28 is "Yes," complete lines 30 through 37...
30 Selling price of property sold by related party
31 Enter contract price from line 18...
32 Enter the smaller of line 30 or line 31...
33 Total payments received by the end of your 2002 tax year...
34 Subtract line 33 from line 32...
35 Multiply line 34 by the gross profit percentage...
36 Enter the part of line 35 that is ordinary income...
37 Subtract line 36 from line 35

Name(s) shown on return

Type of Alcohol Fuel		Identifying number		
		(a) Number of Gallons Sold or Used	(b) * Rate *	(c) Column (a) x Column (b)
<b>1</b>	Qualified ethanol fuel production (in gallons) . . . . .	<b>1</b>	.10	
<b>2</b>	<b>Straight alcohol and alcohol mixtures:</b>			
<b>a</b>	190 proof or greater (in gallons) . . . . .	<b>2a</b>	.53 (.52**)	
<b>b</b>	Less than 190 proof but at least 150 proof (in gallons) . . . . .	<b>2b</b>	.3926 (.3852**)	
<b>3</b>	Add lines 1, 2a, and 2b in both columns . . . . .	<b>3</b>		
<b>4</b>	Other fuels blended with the alcohol on lines 2a and 2b . . . . .	<b>4</b>		
<b>5a</b>	Total gallons of fuel. Add lines 3 and 4 (column (a)). . . . .	<b>5a</b>		
<b>b</b>	Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions) . . . . .	<b>5b</b>		
<b>6</b>	Subtract line 5b from line 5a . . . . .	<b>6</b>		
<b>7</b>	Break down line 6 into the number of gallons of:			
<b>a</b>	Aviation fuel for use in noncommercial aviation containing at least 10% alcohol . . . . .	<b>7a</b>	.133 (.132**)	
<b>b</b>	Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	<b>7b</b>	(see instructions)	
<b>c</b>	Special motor fuel containing 85% or more alcohol (see instructions)	<b>7c</b>	.0535 (.0525**)	
<b>8</b>	Add lines 7a through 7c, column (c) . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 3. Include this amount in your income for 2002 . . . . .	<b>9</b>		
<b>10</b>	Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions) . . . . .	<b>10</b>		
<b>11</b>	<b>Current year credit for alcohol used as fuel.</b> Add lines 9 and 10 . . . . .	<b>11</b>		

\*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

\*\*Rate effective after December 31, 2002.

See **Who must file Form 3800** to find out if you complete the lines below or file Form 3800.

<b>12</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 42 . . . . .	}		<b>12</b>
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .			
<b>13</b>	Alternative minimum tax (see instructions) . . . . .			<b>13</b>
<b>14</b>	Add lines 12 and 13 . . . . .			<b>14</b>
<b>15a</b>	Foreign tax credit . . . . .	<b>15a</b>		
<b>b</b>	Credit for child and dependent care expenses (Form 2441, line 11)	<b>15b</b>		
<b>c</b>	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	<b>15c</b>		
<b>d</b>	Education credits (Form 8863, line 18) . . . . .	<b>15d</b>		
<b>e</b>	Credit for qualified retirement savings contributions (Form 8880, line 14)	<b>15e</b>		
<b>f</b>	Child tax credit (Form 1040, line 50) . . . . .	<b>15f</b>		
<b>g</b>	Mortgage interest credit (Form 8396, line 11) . . . . .	<b>15g</b>		
<b>h</b>	Adoption credit (Form 8839, line 18) . . . . .	<b>16h</b>		
<b>i</b>	District of Columbia first-time homebuyer credit (Form 8859, line 11)	<b>15i</b>		
<b>j</b>	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>15j</b>		
<b>k</b>	Credit for fuel from a nonconventional source . . . . .	<b>16k</b>		
<b>l</b>	Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>15l</b>		
<b>m</b>	Add lines 15a through 15l . . . . .			<b>15m</b>
<b>16</b>	Net income tax. Subtract line 15m from line 14 . . . . .			<b>16</b>
<b>17</b>	Net regular tax. Subtract line 15m from line 12. If zero or less, enter -0-	<b>17</b>		
<b>18</b>	Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions).	<b>18</b>		
<b>19</b>	Tentative minimum tax (see instructions) . . . . .	<b>19</b>		
<b>20</b>	Enter the greater of line 18 or line 19 . . . . .			<b>20</b>
<b>21</b>	Subtract line 20 from line 16. If zero or less, enter -0- . . . . .			<b>21</b>
<b>22</b>	<b>Credit for alcohol used as fuel allowed for the current year.</b> Enter the <b>smaller</b> of line 11 or line 21 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions . . . . .			<b>22</b>

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to your tax return.

**2002**  
Attachment  
Sequence No. **81**

Name(s) shown on return

Identifying number

**Part I Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1		
2	Qualified organization base period amount	2		
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4		
5	Cost of supplies	5		
6	Rental or lease costs of computers (see instructions)	6		
7	Enter the applicable percentage of contract research expenses (see instructions)	7		
8	Total qualified research expenses. Add lines 4 through 7	8		
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9		%
10	Enter average annual gross receipts (see instructions)	10		
11	Multiply line 10 by the percentage on line 9	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Multiply line 8 by 50% (.50)	13		
14	Enter the <b>smaller</b> of line 12 or line 13	14		
15	Add lines 3 and 14	15		
16	<b>Regular credit.</b> If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16		

**Section B—Alternative Incremental Credit.** Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17		
18	Qualified organization base period amount	18		
19	Subtract line 18 from line 17. If zero or less, enter -0-	19		
20	Multiply line 19 by 20% (.20)	20		
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21		
22	Cost of supplies	22		
23	Rental or lease costs of computers (see the line 6 instructions)	23		
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24		
25	Total qualified research expenses. Add lines 21 through 24	25		
26	Enter average annual gross receipts (see the line 10 instructions)	26		
27	Multiply line 26 by 1% (.01)	27		
28	Subtract line 27 from line 25. If zero or less, enter -0-	28		
29	Multiply line 26 by 1.5% (.015)	29		
30	Subtract line 29 from line 25. If zero or less, enter -0-	30		
31	Subtract line 30 from line 28	31		
32	Multiply line 26 by 2% (.02)	32		
33	Subtract line 32 from line 25. If zero or less, enter -0-	33		
34	Subtract line 33 from line 30	34		
35	Multiply line 31 by 2.65% (.0265)	35		
36	Multiply line 34 by 3.2% (.032)	36		
37	Multiply line 33 by 3.75% (.0375)	37		
38	Add lines 20, 35, 36, and 37	38		
39	<b>Alternative incremental credit.</b> If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39		

**Section C—Current Year Credit for Increasing Research Activities**

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40		
41	<b>Current year credit.</b> Add line 16 or line 39 to line 40, and go to Part II on the back	41		

**Part II Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

<b>42</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 42 . . . . .	}	42	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return . . . . .			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return . . . . .			
<b>43</b>	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	43	
	• Corporations. Enter the amount from Form 4626, line 15 . . . . .			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .			
<b>44</b>	Add lines 42 and 43 . . . . .		44	
<b>45a</b>	Foreign tax credit . . . . .	<b>45a</b>		45m
<b>b</b>	Credit for child and dependent care expenses (Form 2441, line 11) . . . . .	<b>45b</b>		
<b>c</b>	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) . . . . .	<b>45c</b>		
<b>d</b>	Education credits (Form 8863, line 18) . . . . .	<b>45d</b>		
<b>e</b>	Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . .	<b>45e</b>		
<b>f</b>	Child tax credit (Form 1040, line 50) . . . . .	<b>45f</b>		
<b>g</b>	Mortgage interest credit (Form 8396, line 11) . . . . .	<b>45g</b>		
<b>h</b>	Adoption credit (Form 8839, line 18) . . . . .	<b>45h</b>		
<b>i</b>	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	<b>45i</b>		
<b>j</b>	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>45j</b>		
<b>k</b>	Credit for fuel from a nonconventional source . . . . .	<b>45k</b>		
<b>l</b>	Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>45l</b>		
<b>m</b>	Add lines 45a through 45l . . . . .			
<b>46</b>	Net income tax. Subtract line 45m from line 44. If zero, skip lines 47 through 50 and enter -0- on line 51 . . . . .		46	
<b>47</b>	Net regular tax. Subtract line 45m from line 42. If zero or less, enter -0- . . . . .	<b>47</b>		48
<b>48</b>	Enter 25% (.25) of the excess, if any, of line 47 over \$25,000 (see instructions) . . . . .	<b>48</b>		
<b>49</b>	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33 . . . . .	}	49	
	• Corporations. Enter the amount from Form 4626, line 13 . . . . .			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .			
<b>50</b>	Enter the greater of line 48 or line 49 . . . . .		50	
<b>51</b>	Subtract line 50 from line 46. If zero or less, enter -0- . . . . .		51	
<b>52</b>	<b>Credit allowed for the current year. Individuals, estates, and trusts:</b> Enter the <b>smallest</b> of line 41, line 51, or the amount from the formula in the instructions for line 52 here and on Form 1040, line 53; or Form 1041, Schedule G, line 2c. <b>Corporations:</b> Enter the <b>smaller</b> of line 41 or line 51 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; or the applicable line of other returns. If line 51 is smaller than line 41, see instructions . . . . .		52	



**Gains and Losses From Section 1256  
Contracts and Straddles**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A**  Mixed straddle election **C**  Mixed straddle account election  
**B**  Straddle-by-straddle identification election **D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c) . . . . .	2 ( )	
3 Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .		3
4 Form 1099-B adjustments. See instructions and attach schedule . . . . .		4
5 Combine lines 3 and 4 . . . . .		5
<i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i>		
6 If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number . . . . .		6
7 Combine lines 5 and 6 . . . . .		7
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .		8
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .		9

**Part II Gains and Losses From Straddles.** Attach a separate schedule listing each straddle and its components.

**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-	*(i) 28% rate loss (see instr. below)
10								
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . . . . .						11a ( )		
b Enter the long-term portion of losses from line 10, columns (h) and (i), here and include on the appropriate line of Schedule D (see instructions) . . . . .						11b ( )	( )	

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	*(g) 28% rate gain (see instr. below)
12						
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) . . . . .						
b Enter the long-term portion of gains from line 12, columns (f) and (g), here and include on the appropriate line of Schedule D (see instructions) . . . . .						

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

\*28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

# Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

Attachment  
Sequence No. **84**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

Name(s) shown on return	Identifying number
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**Part I General Information**

1 Check boxes that apply:    (a)  Notice of inconsistent treatment    (b)  Administrative adjustment request (AAR)

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2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . . .  Yes  No

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3 Check applicable box to identify type of pass-through entity:  
 (a)  Partnership    (b)  Electing large partnership    (c)  S corporation    (d)  Estate    (e)  Trust    (f)  REMIC

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4 Identifying number of pass-through entity	6 Tax shelter registration number (if applicable) of pass-through entity
5 Name, address, and ZIP code of pass-through entity	7 Internal Revenue Service Center where pass-through entity filed its return
	8 Tax year of pass-through entity    /    /    to    /    /
	9 Your tax year    /    /    to    /    /

**Part II Inconsistent or Administrative Adjustment Request (AAR) Items**

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting		(e) Difference between (c) and (d)
	Amount of item	Treatment of item				
10						
11						
12						
13						

**Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.**

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# Investor Reporting of Tax Shelter Registration Number

▶ Attach to your tax return.

OMB No. 1545-0881

Attachment  
Sequence No. **71**

▶ If you received this form from a partnership, S corporation, or trust, see the instructions.

Investor's name(s) shown on return		Investor's identifying number	Investor's tax year ended
<b>(a) Tax Shelter Name</b>		<b>(b) Tax Shelter Registration Number (11-digit number)</b>	<b>(c) Tax Shelter Identifying Number</b>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

**Note:** A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

### Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration- required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

**Note:** Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

### Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

## Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

## Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

## Specific Instructions Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

## Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.





# Regulation Disclosure Statement

**Use this form only to disclose items or positions that are contrary to Treasury regulations.  
 For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.**

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

**Part I** General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					

**Part II** Detailed Explanation (See instructions.)

1

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2

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3

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**Part III** Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

**Complete this part only if you are making adequate disclosure for a pass-through item.**

**Note:** A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity / / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return



# Noncash Charitable Contributions

OMB No. 1545-0908

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

Attachment  
Sequence No. **55**

▶ **See separate instructions.**

Name(s) shown on your income tax return

**Identifying number**

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need more space, attach a statement.

	1	(a) Name and address of the donee organization	(b) Description of donated property
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>E</b>			

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						
<b>E</b>						

**Part II Other Information**—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

**2** If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

- a** Enter the letter from Part I that identifies the property ▶ \_\_\_\_\_. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_  
**(2)** For any prior tax years ▶ \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

- d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

**3** If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .
- c** Is there a restriction limiting the donated property for a particular use? . . . . .

	Yes	No

Name(s) shown on your income tax return

Identifying number

**Section B—Appraisal Summary**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

**Part I Information on Donated Property**—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- Art\* (contribution of \$20,000 or more)
- Real Estate
- Gems/Jewelry
- Stamp Collections
- Art\* (contribution of less than \$20,000)
- Coin Collections
- Books
- Other

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Note:** If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

  

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ \_\_\_\_\_

Signature of taxpayer (donor) ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign Here

Signature ▶ \_\_\_\_\_

Title ▶ \_\_\_\_\_

Date of appraisal ▶ \_\_\_\_\_

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ▶ \_\_\_\_\_ (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶  Yes  No

Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date



Form **8308**

(Rev. March 2000)

Department of the Treasury  
Internal Revenue Service**Report of a Sale or Exchange of  
Certain Partnership Interests**

OMB No. 1545-0941

▶ Please print or type.

Name of partnership	Telephone number (     )	Employer identification number :
---------------------	-----------------------------	-------------------------------------

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

**Part I Transferor Information** (Beneficial owner of the partnership interest immediately before the transfer of that interest)

Name	Identifying number
------	--------------------

Number and street (including apt. no.)

City or town, state, and ZIP code

**Notice to Transferors:** *The information on this form has been supplied to the Internal Revenue Service. The transferor in a section 751(a) exchange is required to treat a portion of the gain realized from the exchange as ordinary income. For more details, see **Pub. 541, Partnerships.*****Statement by Transferor:** *The transferor in a section 751(a) exchange is required under Regulations section 1.751-1(a)(3) to attach a statement relating to the sale or exchange to his or her return. See **Instructions to Transferors** on page 2 for more details.***Part II Transferee Information** (Beneficial owner of the partnership interest immediately after the transfer of that interest)

Name	Identifying number
------	--------------------

Number and street (including apt. no.)

City or town, state, and ZIP code

**Part III Date of Sale or Exchange of Partnership Interest** ▶     /     /**Sign Here Only if You  
Are Filing This Form by  
Itself and Not With Form  
1065 or Form 1065-B**

Under penalties of perjury, I declare that I have examined this return, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.



Signature of general partner or limited liability company member



Date

**General Instructions***Section references are to the Internal Revenue Code unless otherwise noted.***Purpose of Form.** Form 8308 is filed by a partnership to report the sale or exchange by a partner of all or part of a partnership interest where any money or other property received in exchange for the interest is attributable to unrealized receivables or inventory items (i.e., where there has been a section 751(a) exchange).**Who Must File.** A partnership must file a separate Form 8308 for each section 751(a) exchange of an interest in such partnership. See Regulations section 1.6050K-1.**Note:** *Form 8308 does not have to be filed if, under section 6045, **Form 1099-B, Proceeds From Broker and Barter Exchange Transactions**, is required to be filed with respect to the sale or exchange.*

A partnership must file Form 8308 once the partnership has notice of the section 751(a) exchange. The partnership has such notice when either:

1. The partnership receives written notification of the exchange from the transferor that includes the names and addresses of both parties to the exchange, the identifying numbers of the transferor and (if known) of the transferee, and the date of the exchange; or

2. The partnership has knowledge that there has been a transfer of a partnership interest and, at the time of the transfer, the partnership had any unrealized receivables or inventory items.

No returns or statements are required under section 6050K if the transfer was not a section 751(a) exchange. For example, a transfer which in its entirety constitutes a gift for Federal income tax purposes is not a section 751(a) exchange.

A partnership may rely on a written statement from the transferor that the transfer was not a section 751(a) exchange unless the partnership has knowledge to the contrary. If a partnership is in doubt whether partnership property constitutes unrealized receivables or inventory items or whether a transfer constitutes a section 751(a) exchange, the partnership may file Form 8308 to avoid the risk of incurring a penalty for failure to file.

**When To File.** Generally, file Form 8308 as an attachment to Form 1065 or Form 1065-B for the tax year of the partnership that includes the last day of the calendar year in which the section 751(a) exchange took place. Form 8308 is due at the time for filing the partnership return, including extensions.

If, however, a partnership is notified of a section 751(a) exchange after it has filed its partnership return, file Form 8308 separately, within 30 days of notification, with the service center where Form 1065 or Form 1065-B was filed.

**Copies of Form 8308 To Be Furnished to Transferor and Transferee.** All partnerships required to file Form 8308 must furnish a copy of the form to each transferor and transferee by January 31 of the year following the calendar year in which the section 751(a) exchange occurred or, if later, 30 days after the partnership has notice of the exchange.

If the partnership does not know the identity of the beneficial owner of an interest in the partnership, the record holder of the interest is treated as the transferor or transferee.

Name(s) shown on return

Identifying number

**Part I Current Year Credit** (see instructions)

1	Number of Forms 8609 attached . . . . . ▶		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1) . . . . .	2	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)	3a	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) . . . . . (ii) . . . . . (iii) . . . . . (iv) . . . . .		
4	Current year credit from attached Schedules A (Form 8609) (see instructions) . . . . .	4	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):		
	If you are a— Then enter the total of the current year credits from—		
	a Shareholder Schedule K-1 (Form 1120S), lines 12b(1) and (2)		
	b Partner Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8		
	c Beneficiary Schedule K-1 (Form 1041), line 14		
	EIN of pass-through entity		
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800 . . . . .	6	
7	<b>Current year credit or passive activity credit</b> (see instructions) . . . . .	7	

**Part II Allowable Credit**

8	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 42 . . . . .	}	8
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return. . . . .		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .		
9	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	9
	• Corporations. Enter the amount from Form 4626, line 15 . . . . .		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .		
10	Add lines 8 and 9 . . . . .	10	
11a	Foreign tax credit . . . . .	11a	
b	Credit for child and dependent care expenses (Form 2441, line 11).	11b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	
d	Education credits (Form 8863, line 18) . . . . .	11d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	
f	Child tax credit (Form 1040, line 50) . . . . .	11f	
g	Mortgage interest credit (Form 8396, line 11) . . . . .	11g	
h	Adoption credit (Form 8839, line 18) . . . . .	11h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	
j	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	11j	
k	Credit for fuel from a nonconventional source . . . . .	11k	
l	Qualified electric vehicle credit (Form 8834, line 20) . . . . .	11l	
m	Add lines 11a through 11l . . . . .	11m	
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12	
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	
15	Tentative minimum tax (see instructions). . . . .	15	
16	Enter the greater of line 14 or line 15. . . . .	16	
17	Subtract line 16 from line 12. If zero or less, enter -0- . . . . .	17	
18	<b>Low-income housing credit allowed for the current year.</b> Enter the <b>smaller</b> of line 7 or line 17 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is the smaller, see instructions . . . . .	18	



# Recapture of Low-Income Housing Credit

OMB No. 1545-1035

▶ Attach to your return.

**Note: Complete a separate Form 8611 for each building to which recapture applies.**

Attachment  
Sequence No. **90**

<b>A</b> Name(s) shown on return		<b>B</b> Identifying number
<b>C</b> Address of building (as shown on Form 8609)	<b>D</b> Building identification number (BIN)	<b>E</b> Date placed in service (from Form 8609)
<b>F</b> If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:		
<b>(1)</b> Issuer's name		<b>(2)</b> Date of issue
<b>(3)</b> Name of issue		<b>(4)</b> CUSIP number

**Note:** If recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust), skip lines 1 – 7 and go to line 8.

<b>1</b> Enter total credits reported on Form 8586 in prior years for this building . . . . .	<b>1</b>	
<b>2</b> Credits included on line 1 attributable to additions to qualified basis (see instructions) . . . . .	<b>2</b>	
<b>3</b> Credits subject to recapture. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b> Credit recapture percentage (see instructions) . . . . .	<b>4</b>	
<b>5</b> Accelerated portion of credit. Multiply line 3 by line 4 . . . . .	<b>5</b>	
<b>6</b> Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) . . . . .	<b>6</b>	
<b>7</b> Amount of accelerated portion recaptured. Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 13. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share on the appropriate line of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. ( <b>Note:</b> An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.) . . . . .	<b>7</b>	
<b>8</b> Enter recapture amount from flow-through entity. . . . .	<b>8</b>	
<b>9</b> Enter accelerated portion of the unused credit attributable to this building (see instructions) . . . . .	<b>9</b>	
<b>10</b> Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- . . . . .	<b>10</b>	
<b>11</b> Enter interest on the line 10 recapture amount (see instructions) . . . . .	<b>11</b>	
<b>12</b> Total recapture. Add lines 10 and 11. Enter here and on the appropriate line of your tax return. If more than one Form 8611 is filed, add the line 12 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions . . . . .	<b>12</b>	

**Only Section 42(j)(5) partnerships need to complete lines 13 and 14.**

<b>13</b> Enter interest on the line 7 recapture amount (see instructions). . . . .	<b>13</b>	
<b>14</b> Total recapture. Add lines 7 and 13 (see instructions) . . . . .	<b>14</b>	

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use this form if you must recapture part of the low-income housing credit you took in previous years because:

- The qualified basis of a building decreased from one year to the next, or
- You disposed of the building or an ownership interest in it, and you did not post a satisfactory bond or pledge eligible U.S. Treasury securities as collateral. For details on how to avoid recapture on a building disposition, see section 42(j)(6); **Form 8693**, Low-Income Housing Credit Disposition Bond; and Rev. Proc. 99-11, 1999-2 I.R.B. 14.

**Note:** If the decrease in qualified basis is because of a change in the amount for which you are financially at risk on the building, then you must first recalculate the amount of credit taken in prior years under section 42(k) before you calculate the recapture amount on this form.

To complete this form you will need copies of the following forms that you have filed:

**Form 8586**, Low-Income Housing Credit (and **Form 3800**, General Business Credit, if applicable); **Form 8609**, Low-Income Housing Credit Allocation Certification; **Schedule A (Form 8609)**, Annual Statement; and Form 8611.

**Note:** Flow-through entities must give partners, shareholders, and beneficiaries the information that is reported in items C, D, E, and F of Form 8611.

Generally, recapture applies if:

- You dispose of a building or an ownership interest in it;
- There is a decrease in the qualified basis of the building from one year to the next; or
- The building no longer meets the minimum set-aside requirements of section 42(g)(1), the gross rent requirement of section 42(g)(2), or the other requirements for the units which are set aside.

However, recapture **does not** apply if:

- You disposed of the building or an ownership interest in it and you posted a satisfactory bond or pledged eligible U.S.

Treasury securities as collateral (for details, see section 42(j)(6); Form 8693; and Rev. Proc. 99-11);

- You disposed of an ownership interest in a building that you held through an electing large partnership;
- The decrease in qualified basis does not exceed the additions to qualified basis for which credits were allowable in years after the year the building was placed in service;
- You correct a noncompliance event within a reasonable period after it is discovered or should have been discovered;
- The credit did not reduce your tax liability (but you must adjust the allowable general business credit carryback and carryforward); or
- The qualified basis is reduced because of a casualty loss, provided the property is restored or replaced within a reasonable period.

### Recordkeeping Requirements

To verify changes in qualified basis from year to year, you must keep, for 3 years after the 15-year compliance period ends, a copy of all Forms 8586, 8609, Schedule A (Form 8609), 8611, and 8693.

# Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

Attachment  
Sequence No. **69**

Name of shareholder	Identifying number (see page 2 of instructions)
Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)	Shareholder tax year: calendar year 20.... or other tax year beginning ....., 20..... and ending ....., 20.....
City or town, state, and ZIP code or country	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF)	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)	Tax year of company or fund: calendar year 20.... or other tax year beginning ....., 20.... and ending ....., 20.....

**Part I Elections** (See instructions.)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e.*
- D**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*  
**Note:** *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- E**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

**Part II Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

1a Enter your pro rata share of the ordinary earnings of the QEF . . . . .	1a			
b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	1b			
c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income . . . . .	1c			
2a Enter your pro rata share of the total net capital gain of the QEF . . . . .	2a			
b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	2b			
c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) . . . . .	2c			
3a Add lines 1c and 2c . . . . .	3a			
b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) . . . . .	3b			
c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year . . . . .	3c			
d Add lines 3b and 3c . . . . .	3d			
e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets)	3e			
<b>Important:</b> <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i>				
4a Enter the total tax for the tax year (See instructions.) . . . . .	4a			
b Enter the total tax for the tax year determined without regard to the amount entered on line 3e . . . . .	4b			
c Subtract line 4b from line 4a. <b>This is the deferred tax, the time for payment of which is extended by making Election D. See instructions.</b> . . . . .	4c			

**Part III Gain or (Loss) From Mark-to-Market Election** (See page 5 of instructions.)

<b>5</b>	Enter the fair market value of your PFIC stock at the end of the tax year . . . . .	<b>5</b>	
<b>6</b>	Enter your adjusted basis in the stock at the end of the tax year . . . . .	<b>6</b>	
<b>7</b>	<b>Excess.</b> Subtract line 6 from line 5. If a gain, <b>stop here.</b> Include this amount as ordinary income on your tax return. If a loss, go to line 8 . . . . .	<b>7</b>	
<b>8</b>	Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. . . . .	<b>8</b>	
<b>9</b>	Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return . . . . .	<b>9</b>	

**Part IV Distributions and Disposition of Stock in a Section 1291 Fund** (See page 6 of instructions.)

Complete a **separate Part IV** for each excess distribution.

<b>10a</b>	Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits . . . . .	<b>10a</b>	
<b>b</b>	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year). . . . .	<b>10b</b>	
<b>c</b>	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) . . . . .	<b>10c</b>	
<b>d</b>	Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return . . . . .	<b>10d</b>	
<b>e</b>	Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year . . . . .	<b>10e</b>	
<b>f</b>	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and <b>do not</b> complete line 11 . . . . .	<b>10f</b>	
<b>11a</b>	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.		
<b>b</b>	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income . . . . .	<b>11b</b>	
<b>c</b>	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) . . . . .	<b>11c</b>	
<b>d</b>	Foreign tax credit. (See instructions.) . . . . .	<b>11d</b>	
<b>e</b>	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) . . . . .	<b>11e</b>	
<b>f</b>	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) . . . . .	<b>11f</b>	

**Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

Complete a **separate column** for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
<b>1</b> Tax year of outstanding election	-----	-----	-----	-----	-----	-----
<b>2</b> Undistributed earnings to which the election relates						
<b>3</b> Deferred tax . . . . .						
<b>4</b> Interest accrued on deferred tax (line 3) as of the filing date						
<b>5</b> Event terminating election						
<b>6</b> Earnings distributed or deemed distributed during the tax year						
<b>7</b> Deferred tax due with this return . . . . .						
<b>8</b> Accrued interest due with this return. . . . .						
<b>9</b> Deferred tax outstanding after partial termination of election						
<b>10</b> Interest accrued after partial termination of election . . . . .						



# Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

▶ See separate instructions. ▶ Please print or type.

For the filing year beginning \_\_\_\_\_, and ending \_\_\_\_\_ . See page 3 of the instructions.

<p>Name _____</p>	<p><b>A Identifying number</b></p>
<p><b>Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return</b></p> <p>Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions. _____ City or town, state, and ZIP code _____</p>	<p><b>B Check applicable box to show type of taxpayer:</b></p> <p><input type="checkbox"/> Corporation      <input type="checkbox"/> S corporation <input type="checkbox"/> Individual        <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or trust</p>

**C** If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity \_\_\_\_\_ Employer identification number \_\_\_\_\_

## Part I Regular Method

	Date of each prior year to which interest computation relates:			
	(a) Year ended mo. .... yr. ....	(b) Year ended mo. .... yr. ....	(c) Year ended mo. .... yr. ....	
<p><b>1</b> Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior year(s) from line 3, Form 8697, for the most recent filing year that affects the prior year(s)</p>				
<p><b>2</b> Adjustment to income to reflect the difference between: (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the <b>actual</b> contract price and costs, and (b) the amount of income reported for such contracts based on <b>estimated</b> contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement . . . . .</p>				
<p><b>3</b> Adjusted taxable income for look-back purposes. Combine lines 1 and 2 . . . . .</p>				
<p><b>4</b> Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See page 3 of the instructions. . . .</p>				
<p><b>5</b> Income tax liability shown on return (or as previously adjusted) for the prior year(s). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior year(s) . . . . .</p>				
<p><b>6</b> Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Line 4 minus line 5 . . . . .</p>				
<p><b>7</b> Interest due on increase, if any, shown on line 6. See page 3 of the instructions for computation . . . . .</p>				
<p><b>8</b> Interest to be refunded on decrease, if any, shown on line 6. See page 3 of the instructions for computation . . . . .</p>				
<p><b>9</b> Net amount of <b>INTEREST TO BE REFUNDED TO YOU</b>. If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 4 of the instructions . . . . .</p>				
<p><b>10</b> Net amount of <b>INTEREST YOU OWE</b>. If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return . . . . .</p>				

**Part II Simplified Marginal Impact Method**

	Date of each prior year to which interest computation relates:			(d) Totals (Add columns (a), (b), and (c).)
	(a) Year ended mo. .... yr. ....	(b) Year ended mo. .... yr. ....	(c) Year ended mo. .... yr. ....	
1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement . . . . .				
2 Increase (or decrease) in regular tax for prior year(s). Multiply line 1 in each column by the applicable regular tax rate. See page 5 of the instructions . . . . . <b>Note:</b> For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.				
3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement . . . . .				
4 Increase (or decrease) in alternative minimum tax (AMT) for prior year(s). Multiply line 3 in each column by the applicable AMT rate. See page 5 of the instructions. . . . .				
5 Enter the amount from line 2 or line 4, whichever is greater. See page 5 of the instructions if either amount is negative <b>Pass-through entities:</b> Skip line 6 and enter on line 7 the amount from line 5.				
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method, and after net operating loss, capital loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5 . . . . .				
7 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number . . . . .				
8 Interest due on increase, if any, shown on line 7. See page 5 of the instructions for computation . . . . .				
9 Interest to be refunded on decrease, if any, shown on line 7. See page 5 of the instructions for computation . . . . .				
10 Net amount of <b>INTEREST TO BE REFUNDED TO YOU</b> . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 5 of the instructions . . . . .				
11 Net amount of <b>INTEREST YOU OWE</b> . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 5 of the instructions for where to include this amount on your return . . . . .				

**Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature(s) \_\_\_\_\_ Date \_\_\_\_\_

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address	EIN		ZIP code



Name(s) shown on return

Identifying number

**Part I Current Year Credit**

1	Qualified clinical testing expenses paid or incurred during the tax year . . . . .	1		
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions) . . . . .	2		
3	Pass-through orphan drug credits from an S corporation, partnership, estate, or trust . . . . .	3		
4	<b>Current year credit.</b> Add lines 2 and 3 . . . . .	4		

**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

5	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 42 . . . . .	}	5	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .			
6	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	6	
	• Corporations. Enter the amount from Form 4626, line 15 . . . . .			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .			
7	Add lines 5 and 6 . . . . .		7	
8a	Foreign tax credit . . . . .	8a		
b	Credit for child and dependent care expenses (Form 2441, line 11) . . . . .	8b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) . . . . .	8c		
d	Education credits (Form 8863, line 18) . . . . .	8d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . .	8e		
f	Child tax credit (Form 1040, line 50) . . . . .	8f		
g	Mortgage interest credit (Form 8396, line 11) . . . . .	8g		
h	Adoption credit (Form 8839, line 18) . . . . .	8h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	8i		
j	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	8j		
k	Credit for fuel from a nonconventional source . . . . .	8k		
l	Qualified electric vehicle credit (Form 8834, line 20) . . . . .	8l		
m	Add lines 8a through 8l . . . . .	8m		
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 . . . . .	9		
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0- . . . . .	10		
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) . . . . .	11		
12	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33 . . . . .	}	12	
	• Corporations. Enter the amount from Form 4626, line 13 . . . . .			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .			
13	Enter the larger of line 11 or line 12 . . . . .	13		
14	Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	14		
15	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions . . . . .	15		

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

**Who Must File**

An individual, estate, trust, organization, or corporation that elects to claim an orphan drug credit, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

**Definitions**

**Qualified clinical testing expenses.** Generally, qualified clinical testing

expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" **and**
- 100% (instead of 65% or 75%) of contract research expenses are treated as clinical testing expenses.

Qualified clinical testing expenses do not include expenses to the extent they are

**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶ .....
- 2 Description of like-kind property received ▶ .....
- 3 Date like-kind property given up was originally acquired (month, day, year) . . . . . 

3	/	/
---	---	---
- 4 Date you actually transferred your property to other party (month, day, year) . . . . . 

4	/	/
---	---	---
- 5 Date like-kind property you received was identified (month, day, year) (see instructions) . . . . . 

5	/	/
---	---	---
- 6 Date you actually received the like-kind property from other party (month, day, year) . . . . . 

6	/	/
---	---	---
- 7 Was the exchange made with a related party (see instructions)? If "Yes," complete Part II. If "No," go to Part III.  
  - a  Yes, in this tax year    b  Yes, in a prior tax year    c  No

**Part II Related Party Exchange Information**

- 8 Name of related party \_\_\_\_\_ Related party's identifying number \_\_\_\_\_  
 Address (no., street, and apt., room, or suite no.) \_\_\_\_\_  
 City or town, state, and ZIP code \_\_\_\_\_ Relationship to you \_\_\_\_\_

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange?  Yes  No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? . . . . .  Yes  No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies. See **Related party exchanges** in the instructions.

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
  - a  The disposition was after the death of either of the related parties.
  - b  The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
  - c  You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**

**Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12 Fair market value (FMV) of other property given up . . . . .	12		
13 Adjusted basis of other property given up . . . . .	13		
14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14		
15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions). . . . .	15		
16 FMV of like-kind property you received . . . . .	16		
17 Add lines 15 and 16 . . . . .	17		
18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18		
19 <b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19		
20 Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20		
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	21		
22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22		
23 <b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23		
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24		
25 <b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25		

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

**Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales**

**Note:** This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property exceeds the basis of the divested property.

26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) . . . . . ▶ \_\_\_\_\_ - \_\_\_\_\_

27 Description of divested property ▶ \_\_\_\_\_  
 \_\_\_\_\_

28 Description of replacement property ▶ \_\_\_\_\_  
 \_\_\_\_\_

29 Date divested property was sold (month, day, year) . . . . . 29 / /

30 Sales price of divested property (see instructions) . . . . .	30		
31 Basis of divested property . . . . .	31		
32 <b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32		
33 Cost of replacement property purchased within 60 days after date of sale . . . . .	33		
34 Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34		
35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35		
36 Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) . . . . .	36		
37 <b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37		
38 <b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38		

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

**Multiple exchanges.** If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary Form 8824, enter **only** your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

**When To File**

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see **Related party exchanges** on page 3).

**Like-Kind Exchanges**

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

**Like-kind property.** Properties are of like kind if they are of the same nature or character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are **not** like-kind properties. See **Pub. 544, Sales and Other Dispositions of Assets**, for more details.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

**Deferred exchanges.** A deferred exchange occurs when the property **received** in the exchange is not received at the same time as the transfer of the property **given up**. For a deferred exchange to qualify as like-kind, you must:

# Rental Real Estate Income and Expenses of a Partnership or an S Corporation

**2002**

Department of the Treasury  
Internal Revenue Service

▶ See instructions on back.  
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name \_\_\_\_\_ Employer identification number \_\_\_\_\_

**1** Show the kind and location of each property. See page 2 for additional properties.

**A** \_\_\_\_\_  
**B** \_\_\_\_\_  
**C** \_\_\_\_\_  
**D** \_\_\_\_\_

		Properties			
		A	B	C	D
<b>2</b> Gross rents . . . . .	<b>2</b>				
<b>Rental Real Estate Expenses</b>					
<b>3</b> Advertising . . . . .	<b>3</b>				
<b>4</b> Auto and travel . . . . .	<b>4</b>				
<b>5</b> Cleaning and maintenance . . . . .	<b>5</b>				
<b>6</b> Commissions . . . . .	<b>6</b>				
<b>7</b> Insurance . . . . .	<b>7</b>				
<b>8</b> Legal and other professional fees . . . . .	<b>8</b>				
<b>9</b> Interest . . . . .	<b>9</b>				
<b>10</b> Repairs . . . . .	<b>10</b>				
<b>11</b> Taxes . . . . .	<b>11</b>				
<b>12</b> Utilities . . . . .	<b>12</b>				
<b>13</b> Wages and salaries . . . . .	<b>13</b>				
<b>14</b> Depreciation (see instructions) . . . . .	<b>14</b>				
<b>15</b> Other (list) ▶ _____ _____ _____	<b>15</b>				
<b>16</b> Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>				

**17** Total gross rents. Add gross rents from line 2, columns A through H . . . . . **17**

**18** Total expenses. Add total expenses from line 16, columns A through H . . . . . **18** ( )

**19** Net gain (loss) from Form 4797, Part II, line 18, from the disposition of property from rental real estate activities . . . . . **19**

**20a** Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . . **20a**

**b** Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:

(1) Name (2) Employer identification number

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**21** Net income (loss) from rental real estate activities. Combine lines 17 through 20a. Enter the result here and on:

- Form 1065 or 1120S: Schedule K, line 2, or
- Form 1065-B: Part I, line 4

**21** \_\_\_\_\_

**1** Show the kind and location of each property.

**E** .....

**F** .....

**G** .....

**H** .....

		Properties							
		E		F		G		H	
<b>2</b>	<b>Rental Real Estate Income</b> Gross rents . . . . .	<b>2</b>							
<b>3</b>	<b>Rental Real Estate Expenses</b> Advertising . . . . .	<b>3</b>							
<b>4</b>	Auto and travel . . . . .	<b>4</b>							
<b>5</b>	Cleaning and maintenance . . . . .	<b>5</b>							
<b>6</b>	Commissions . . . . .	<b>6</b>							
<b>7</b>	Insurance . . . . .	<b>7</b>							
<b>8</b>	Legal and other professional fees . . . . .	<b>8</b>							
<b>9</b>	Interest . . . . .	<b>9</b>							
<b>10</b>	Repairs . . . . .	<b>10</b>							
<b>11</b>	Taxes . . . . .	<b>11</b>							
<b>12</b>	Utilities . . . . .	<b>12</b>							
<b>13</b>	Wages and salaries . . . . .	<b>13</b>							
<b>14</b>	Depreciation (see instructions) . . . . .	<b>14</b>							
<b>15</b>	Other (list) ▶ .....	<b>15</b>							
<b>16</b>	Total expenses for each property. Add lines 3 through 15. . . . .	<b>16</b>							

**Instructions**

Section references are to the Internal Revenue Code.

**Purpose of form.** Partnerships and S corporations use Form 8825 to report income and deductible expenses from rental real estate activities, including net income (loss) from rental real estate activities that flow through from partnerships, estates, or trusts.

- Before completing this form, be sure to read:
  - **Passive Activity Limitations** in the instructions for Form 1065 or Form 1120S, or **Passive Loss Limitation Activities** in the Instructions for Form 1065-B, especially for the definition of "rental activity."
  - **Extraterritorial Income Exclusion** in the instructions for Form 1065, 1065-B, or 1120S.

**Lines 1 through 21.** Form 8825 provides space for up to eight properties. If there are more than eight properties, complete and attach additional Forms 8825.

The number of columns to be used for reporting income and expenses on this form may differ from the number of rental real estate activities the partnership or S corporation has for purposes of the passive activity limitations. For example, a partnership owns two apartment buildings, each located in a different city. For purposes of the passive activity limitations, the partnership grouped both buildings into a single activity. Although the partnership has only one rental real estate activity, it must report the income and deductions for each building in separate columns.

However, if the partnership or S corporation has more than one rental real estate activity, attach a statement to Schedule K that reports the net income (loss) for each separate activity. Also, attach a statement to each Schedule K-1 that reports each partner's or shareholder's share of the net income (loss) for each separate activity (except for limited partners in an electing large partnership). See **Passive Activity Reporting Requirements** in the instructions for Form 1065, Form 1065-B, or Form 1120S for additional information that must be provided for each activity.

Complete lines 1 through 16 for each property. But complete lines 17 through 21 on only one Form 8825. The figures on lines 17 and 18 should be the combined totals of all forms.

- Do not** report on Form 8825 any:
  - Income or deductions from a trade or business activity or a rental activity other than rental real estate.
  - Portfolio income or deductions.
  - Section 179 expense deduction.
  - Other items that must be reported separately to the partners or shareholders.
  - Commercial revitalization deductions.

**Line 1.** Show the kind of property rented out (e.g., "apartment building"). Give the street address, city or town, and state.

**Line 14.** The partnership or S corporation may claim a depreciation deduction each year for rental property (except for land, which is not depreciable). If the partnership or S corporation placed property in service during the current tax

year or claimed depreciation on any vehicle or other listed property, complete and attach **Form 4562**, Depreciation and Amortization. See Form 4562 and its instructions to figure the depreciation deduction.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 27 min.; **Learning about the law or the form**, 34 min.; **Preparing the form**, 1 hr., 37 min.; **Copying, assembling, and sending the form to the IRS**, 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.



Name(s) shown on return

Identifying number

**Part I Current Year Credit**

<b>1</b>	Total eligible access expenditures (see instructions)	<b>1</b>		
<b>2</b>	Minimum amount	<b>2</b>	\$ 250	00
<b>3</b>	Subtract line 2 from line 1. If zero or less, enter -0-	<b>3</b>		
<b>4</b>	Maximum amount	<b>4</b>	\$10,000	00
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4.	<b>5</b>		
<b>6</b>	Multiply line 5 by 50% (.50)	<b>6</b>		
<b>7</b>	Disabled access credits from pass-through entities:			
	If you are a- <b>a</b> Shareholder <b>b</b> Partner	Then enter the total of the current year disabled access credits from- Schedule K-1 (Form 1120S), lines 12d, 12e, or 13 Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
<b>8</b>	<b>Current year disabled access credit.</b> Add lines 6 and 7, but do not enter more than \$5,000.	<b>8</b>		

**Part II Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

<b>9</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 42	}		<b>9</b>
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
<b>10</b>	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}		<b>10</b>
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
<b>11</b>	Add lines 9 and 10			<b>11</b>
<b>12a</b>	Foreign tax credit	<b>12a</b>		
<b>b</b>	Credit for child and dependent care expenses (Form 2441, line 11)	<b>12b</b>		
<b>c</b>	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	<b>12c</b>		
<b>d</b>	Education credits (Form 8863, line 18)	<b>12d</b>		
<b>e</b>	Credit for qualified retirement savings contributions (Form 8880, line 14)	<b>12e</b>		
<b>f</b>	Child tax credit (Form 1040, line 50)	<b>12f</b>		
<b>g</b>	Mortgage interest credit (Form 8396, line 11)	<b>12g</b>		
<b>h</b>	Adoption credit (Form 8839, line 18)	<b>12h</b>		
<b>i</b>	District of Columbia first-time homebuyer credit (Form 8859, line 11)	<b>12i</b>		
<b>j</b>	Possessions tax credit (Form 5735, line 17 or 27)	<b>12j</b>		
<b>k</b>	Credit for fuel from a nonconventional source	<b>12k</b>		
<b>l</b>	Qualified electric vehicle credit (Form 8834, line 20)	<b>12l</b>		
<b>m</b>	Add lines 12a through 12l	<b>12m</b>		
<b>13</b>	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	<b>13</b>		
<b>14</b>	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	<b>14</b>		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	<b>15</b>		
<b>16</b>	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}		<b>16</b>
	• Corporations. Enter the amount from Form 4626, line 13			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
<b>17</b>	Enter the greater of line 15 or line 16	<b>17</b>		
<b>18</b>	Subtract line 17 from line 13. If zero or less, enter -0-	<b>18</b>		
<b>19</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions.	<b>19</b>		

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

1	Qualified enhanced oil recovery costs (see instructions)	1	
2	Multiply line 1 by 15% (.15)	2	
3	Enhanced oil recovery credits from pass-through entities:		
	If you are a—		
	Then enter the total of the current year credits from—		
	a Shareholder		
	b Partner		
4	Current year credit. Add lines 2 and 3	3	
		4	

**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

5	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 42	}	5
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	}	6
	• Corporations. Enter the amount from Form 4626, line 15		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6		7
8a	Foreign tax credit	8a	
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	
d	Education credits (Form 8863, line 18)	8d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	
f	Child tax credit (Form 1040, line 50)	8f	
g	Mortgage interest credit (Form 8396, line 11)	8g	
h	Adoption credit (Form 8839, line 18)	8h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	
k	Credit for fuel from a nonconventional source	8k	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	
m	Add lines 8a through 8l		8m
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14		9
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions):		
	• Individuals. Enter the amount from Form 6251, line 33	}	12
	• Corporations. Enter the amount from Form 4626, line 13		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54		
13	Enter the greater of line 11 or line 12		13
14	Subtract line 13 from line 9. If zero or less, enter -0-		14
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions		15

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

Use Form 8830 to claim the enhanced oil recovery credit.

An owner of an operating mineral interest may claim or elect not to claim this credit any time within 3 years from the due date (excluding extensions) of its return on either its original or an amended return. This credit is part of the general business credit.

**Amount of Credit**

The credit generally is 15% of qualified costs for the year, but is reduced when the reference price per barrel exceeds the base value of \$28 (as adjusted by inflation). For 2002, there is no reduction of the credit.

## Entity Classification Election

<b>Type or Print</b>	Name of entity	EIN ▶
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country.	

**1 Type of election** (see instructions):

- a  Initial classification by a newly-formed entity.
- b  Change in current classification.

**2 Form of entity** (see instructions):

- a  A domestic eligible entity electing to be classified as an association taxable as a corporation.
- b  A domestic eligible entity electing to be classified as a partnership.
- c  A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- d  A foreign eligible entity electing to be classified as an association taxable as a corporation.
- e  A foreign eligible entity electing to be classified as a partnership.
- f  A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

**3 Disregarded entity information** (see instructions):

- a Name of owner ▶ .....
- b Identifying number of owner ▶ .....
- c Country of organization of entity electing to be disregarded (if foreign) ▶ .....

**4** Election is to be effective beginning (month, day, year) (see instructions) . . . . . ▶ \_\_\_\_ / \_\_\_\_ / \_\_\_\_

<b>5</b> Name and title of person whom the IRS may call for more information	<b>6</b> That person's telephone number (    )
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### Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

Signature(s)	Date	Title

Name(s) shown on return

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

	(a)	(b)	(c)
<b>1</b> Enter date vehicle placed in service (MM/DD/YYYY) . . . . .	<b>1</b> / /	/ /	/ /
<b>2</b> Cost of vehicle . . . . .	<b>2</b>		
<b>3</b> Section 179 expense deduction (see instructions) . . . . .	<b>3</b>		
<b>4</b> Subtract line 3 from line 2 . . . . .	<b>4</b>		
<b>5</b> Multiply line 4 by 10% (.10) . . . . .	<b>5</b>		
<b>6</b> Maximum credit per vehicle . . . . .	<b>6</b> 4,000	4,000	4,000
<b>7</b> Enter the <b>smaller</b> of line 5 or line 6 . . . . .	<b>7</b>		
<b>8</b> Add columns (a) through (c) on line 7 . . . . .	<b>8</b>		
<b>9</b> Qualified electric vehicle credits from pass-through entities:	<b>9</b>		
<b>If you are a— Then enter the total current year credits from—</b>			
Shareholder Schedule K-1 (Form 1120S), lines 12d through 13	}		
Partner Schedule K-1 (Form 1065), lines 12c through 13			
<b>10</b> Add lines 8 and 9 . . . . .	<b>10</b>		
<b>11</b> Passive activity credits included on line 10 (see instructions) . . . . .	<b>11</b>		
<b>12</b> Subtract line 11 from line 10 . . . . .	<b>12</b>		
<b>13</b> Passive activity credits allowed for 2002 (see instructions) . . . . .	<b>13</b>		
<b>14</b> <b>Tentative qualified electric vehicle credit.</b> Add lines 12 and 13 . . . . . ▶	<b>14</b>		

**Part II Allowable Credit**

<b>15</b> Regular tax before credits.	<b>15</b>		
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 42.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3.</li> <li>Other filers. Enter the regular tax before credits from your return.</li> </ul>			
<b>16</b> Credits that reduce regular tax before the qualified electric vehicle credit:	<b>16</b>		
<b>a</b> Foreign tax credit . . . . .	<b>16a</b>		
<b>b</b> Credit for child and dependent care expenses (Form 2441, line 11) . . . . .	<b>16b</b>		
<b>c</b> Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) . . . . .	<b>16c</b>		
<b>d</b> Education credits (Form 8863, line 18) . . . . .	<b>16d</b>		
<b>e</b> Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . .	<b>16e</b>		
<b>f</b> Child tax credit (Form 1040, line 50) . . . . .	<b>16f</b>		
<b>g</b> Mortgage interest credit (Form 8396, line 11) . . . . .	<b>16g</b>		
<b>h</b> Adoption credit (Form 8839, line 18) . . . . .	<b>16h</b>		
<b>i</b> District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	<b>16i</b>		
<b>j</b> Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>16j</b>		
<b>k</b> Credit for fuel from a nonconventional source . . . . .	<b>16k</b>		
<b>l</b> Add lines 16a through 16k . . . . .	<b>16l</b>		
<b>17</b> Net regular tax. Subtract line 16l from line 15. If zero or less, <b>do not</b> file this form; you cannot claim this credit . . . . .	<b>17</b>		
<b>18</b> Tentative minimum tax (see instructions).	<b>18</b>		
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33.</li> <li>Corporations. Enter the amount from Form 4626, line 13.</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54.</li> </ul>			
<b>19</b> Subtract line 18 from line 17. If zero or less, <b>do not</b> file this form; you cannot claim this credit . . . . .	<b>19</b>		
<b>20</b> <b>Allowable qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 14 or line 19 (if line 19 is smaller, see instructions). Also enter on Form 1040, line 53; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of other income tax returns . . . . . ▶	<b>20</b>		

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

**Electricity produced by closed-loop biomass facility placed in service after 1992 or poultry waste facility placed in service after 1999:**

1	Kilowatt-hours produced and sold (see instructions)	..... × 0.018	1	
2	Phaseout adjustment (see instructions)	..... \$ × .....	2	
3	Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1.		3	

**Electricity produced by wind facility placed in service after 1993:**

4	Kilowatt-hours produced and sold (see instructions)	..... × 0.018	4	
5	Phaseout adjustment (see instructions)	..... \$ × .....	5	
6	Credit for electricity produced by wind facility. Subtract line 5 from line 4		6	
7	Total credit before reduction. Add lines 3 and 6		7	

**Reduction for government grants, subsidized financing, and other credits:**

8	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years		8	
9	Total of additions to the capital account for the project for this and all prior tax years		9	
10	Divide line 8 by line 9. Show as a decimal carried to at least 4 places		10	
11	Multiply line 7 by line 10		11	
12	Subtract line 11 from line 7		12	

13	Renewable electricity production credits from pass-through entities:		13	
	<b>If you are a—</b>	<b>Then enter the credit(s) from—</b>		
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13		
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
	c Beneficiary	Schedule K-1 (Form 1041), line 14		

14	Current year credit. Add lines 12 and 13		14	
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**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

15	Regular tax before credits:		15	
	• Individuals. Enter the amount from Form 1040, line 42	}		
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			

16	Alternative minimum tax (see instructions)		16	
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17	Add lines 15 and 16		17	
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18a	Foreign tax credit	18a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	18b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	18c		
d	Education credits (Form 8863, line 18)	18d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	18e		
f	Child tax credit (Form 1040, line 50)	18f		
g	Mortgage interest credit (Form 8396, line 11)	18g		
h	Adoption credit (Form 8839, line 18)	18h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	18i		
j	Possessions tax credit (Form 5735, line 17 or 27)	18j		
k	Credit for fuel from a nonconventional source	18k		
l	Qualified electric vehicle credit (Form 8834, line 20)	18l		

m	Add lines 18a through 18l	18m		
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19	Net income tax. Subtract line 18m from line 17. If zero, skip lines 20 through 23 and enter -0- on line 24	19		
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20	Net regular tax. Subtract line 18m from line 15. If zero or less, enter -0-	20		
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21	Enter 25% (.25) of the excess, if any, of line 20 over \$25,000 (see instructions)	21		
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22	Tentative minimum tax (see instructions)	22		
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23	Enter the greater of line 21 or line 22	23		
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24	Subtract line 23 from line 19. If zero or less, enter -0-	24		
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25	Credit allowed for the current year. Enter the smaller of line 14 or line 24 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 24 is smaller than line 14, see instructions	25		
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# Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

### Part I Current Year Credit

<b>1</b> Enter the total qualified wages paid or incurred during <b>calendar year 2002</b> only (see instructions)			
<b>a</b> Qualified empowerment zone wages . . . . . \$..... X 20% (.20)	<b>1a</b>		
<b>b</b> Qualified renewal community wages . . . . . \$..... X 15% (.15)	<b>1b</b>		
<b>2</b> Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	<b>2</b>		
<b>3</b> Form 8844 credits from pass-through entities:			
If you are a—			
Then enter the total of the current year credits from—			
<b>a</b> Shareholder . . . . . Schedule K-1 (Form 1120S), lines 12d, 12e, or 13 . . . . .	}		
<b>b</b> Partner . . . . . Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . . . .			
<b>c</b> Beneficiary . . . . . Schedule K-1 (Form 1041), line 14 . . . . .			
<b>d</b> Patron . . . . . Written statement from cooperative . . . . .			
<b>4</b> Add lines 2 and 3 . . . . .	<b>4</b>		
<b>5</b> Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>		
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>		
<b>7</b> Passive activity credit allowed for 2002 (see instructions) . . . . .	<b>7</b>		
<b>8</b> Carryforward of empowerment zone employment credit to 2002 . . . . .	<b>8</b>		
<b>9</b> Carryback of empowerment zone and renewal community employment credit from 2003 (see instructions) . . . . .	<b>9</b>		
<b>10</b> <b>Current year credit.</b> Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) . . . . .	<b>10</b>		

### Part II Allowable Credit

<b>11</b> Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 42 . . . . .	}		
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. . . . .			
<b>12</b> Alternative minimum tax (see instructions) . . . . .	<b>12</b>		
<b>13</b> Add lines 11 and 12 . . . . .	<b>13</b>		
<b>14a</b> Foreign tax credit . . . . .	<b>14a</b>		
<b>b</b> Credit for child and dependent care expenses (Form 2441, line 11) . . . . .	<b>14b</b>		
<b>c</b> Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) . . . . .	<b>14c</b>		
<b>d</b> Education credits (Form 8863, line 18) . . . . .	<b>14d</b>		
<b>e</b> Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . .	<b>14e</b>		
<b>f</b> Child tax credit (Form 1040, line 50) . . . . .	<b>14f</b>		
<b>g</b> Mortgage interest credit (Form 8396, line 11) . . . . .	<b>14g</b>		
<b>h</b> Adoption credit (Form 8839, line 18) . . . . .	<b>14h</b>		
<b>i</b> District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	<b>14i</b>		
<b>j</b> Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>14j</b>		
<b>k</b> Credit for fuel from a nonconventional source . . . . .	<b>14k</b>		
<b>l</b> Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>14l</b>		
<b>m</b> Add lines 14a through 14l . . . . .	<b>14m</b>		
<b>15</b> Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	<b>15</b>		
<b>16</b> Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	<b>16</b>		
<b>17</b> Tentative minimum tax (see instructions) . . . . .	<b>17</b>		
<b>18</b> Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	<b>18</b>		
<b>19</b> Multiply line 17 by 75% (.75) . . . . .	<b>19</b>		
<b>20</b> Enter the greater of line 18 or line 19 . . . . .	<b>20</b>		
<b>21</b> Subtract line 20 from line 15. If zero or less, enter -0-	<b>21</b>		
<b>22</b> General business credit (other than the New York Liberty Zone business employee credit) (see instructions)	<b>22</b>		
<b>23</b> Subtract line 22 from line 21. . . . .	<b>23</b>		
<b>24</b> <b>Empowerment zone and renewal community employment credit allowed for the current year.</b> Enter the smaller of line 10 or line 23 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions	<b>24</b>		

Name(s) as shown on return

Identifying number

**Part I Current Year Credit**

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1												
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2												
3	Incremental increase. Subtract line 2 from line 1	3												
4	Multiply line 3 by 20% (.20) (see instructions)	4												
5	Indian employment credits from pass-through entities	5												
<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table>		If you are a—	Then enter the total of the current year credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	c Beneficiary	Schedule K-1 (Form 1041), line 14	d Patron	Written statement from cooperative			
If you are a—	Then enter the total of the current year credit(s) from—													
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13													
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13													
c Beneficiary	Schedule K-1 (Form 1041), line 14													
d Patron	Written statement from cooperative													
6	<b>Current year credit.</b> Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	6												

**Part II Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits:			
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 42</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return</li> </ul>		7		
8	Alternative minimum tax:			
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35</li> <li>Corporations. Enter the amount from Form 4626, line 15</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56</li> </ul>		8		
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c		
d	Education credits (Form 8863, line 18)	10d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e		
f	Child tax credit (Form 1040, line 50)	10f		
g	Mortgage interest credit (Form 8396, line 11)	10g		
h	Adoption credit (Form 8839, line 18)	10h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i		
j	Possessions tax credit (Form 5735, line 17 or 27)	10j		
k	Credit for fuel from a nonconventional source	10k		
l	Qualified electric vehicle credit (Form 8834, line 20)	10l		
m	Add lines 10a through 10l	10m		
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11		
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14	Tentative minimum tax (see instructions):	14		
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 4626, line 13</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54</li> </ul>				
15	Enter the greater of line 13 or line 14	15		
16	Subtract line 15 from line 11. If zero or less, enter -0-	16		
17	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 6 or line 16 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions	17		

**Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Note:** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

**Part I Current Year Credit**

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1							
2	Tips not subject to the credit provisions (see instructions)	2							
3	Creditable tips. Subtract line 2 from line 1	3							
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$84,900, see instructions and check here <input type="checkbox"/>	4							
5	Form 8846 credits from pass-through entities:								
	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the Form 8846 credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S) lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065) lines 12c, 12d, or 13</td> </tr> </table>	If you are a—	Then enter the Form 8846 credits from—	a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13	5	
If you are a—	Then enter the Form 8846 credits from—								
a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13								
b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13								
6	<b>Current year credit.</b> Add lines 4 and 5	6							

**Part II Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 42	}	7	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
8	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}	8	
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
9	Add lines 7 and 8		9	
10a	Foreign tax credit	10a		
	b Credit for child and dependent care expenses (Form 2441, line 11)	10b		
	c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c		
	d Education credits (Form 8863, line 18)	10d		
	e Credit for qualified retirement savings contributions (Form 8880, line 14)	10e		
	f Child tax credit (Form 1040, line 50)	10f		
	g Mortgage interest credit (Form 8396, line 11)	10g		
	h Adoption credit (Form 8839, line 18)	10h		
	i District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i		
	j Possessions tax credit (Form 5735, line 17 or 27)	10j		
	k Credit for fuel from a nonconventional source	10k		
	l Qualified electric vehicle credit (Form 8834, line 20)	10l		
m	Add lines 10a through 10l	10m		
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11		
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}	14	
	• Corporations. Enter the amount from Form 4626, line 13			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
15	Enter the greater of line 13 or line 14	15		
16	Subtract line 15 from line 11. If zero or less, enter -0-	16		
17	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 6 or line 16 (if line 16 is smaller, see instructions). Also include this amount on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return	17		

# Credit for Contributions to Selected Community Development Corporations

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

### Part I Current Year Credit

1 Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847) . . . . .	1	
2 Multiply line 1 by 5% (.05) . . . . .	2	
3 CDC credits from pass-through entities:		
If you are a—	Then enter the total of the current year CDC credit(s) from—	
a Shareholder	Schedule K-1 (Form 1120S), line 13	
b Partner	Schedule K-1 (Form 1065), line 13	
	3	
4 <b>Current year credit.</b> Add lines 2 and 3 . . . . .	4	

### Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5 Regular tax before credits:		
• Individuals. Enter the amount from Form 1040, line 42 . . . . .	}	5
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .		
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .		
6 Alternative minimum tax:		
• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	6
• Corporations. Enter the amount from Form 4626, line 15 . . . . .		
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .		
7 Add lines 5 and 6 . . . . .	7	
8a Foreign tax credit	8a	
b Credit for child and dependent care expenses (Form 2441, line 11)	8b	
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	
d Education credits (Form 8863, line 18)	8d	
e Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	
f Child tax credit (Form 1040, line 50)	8f	
g Mortgage interest credit (Form 8396, line 11)	8g	
h Adoption credit (Form 8839, line 18)	8h	
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	
j Possessions tax credit (Form 5735, line 17 or 27)	8j	
k Credit for fuel from a nonconventional source	8k	
l Qualified electric vehicle credit (Form 8834, line 20)	8l	
m Add lines 8a through 8l . . . . .	8m	
9 Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 . . . . .	9	
10 Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	
11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12 Tentative minimum tax (see instructions):		
• Individuals. Enter the amount from Form 6251, line 33 . . . . .	}	12
• Corporations. Enter the amount from Form 4626, line 13 . . . . .		
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .		
13 Enter the greater of line 11 or line 12 . . . . .	13	
14 Subtract line 13 from line 9. If zero or less, enter -0-	14	
15 <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

**1** Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who are certified as long-term family assistance recipients. Members of a controlled group, see instructions.

- a** Qualified first-year wages . . . . . \$ . . . . . × 35% (.35)
- b** Qualified second-year wages . . . . . \$ . . . . . × 50% (.50)

**2** Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages

**3** Welfare-to-work credits from pass-through entities:

If you are a— <b>a</b> Shareholder . . . . . <b>b</b> Partner . . . . . <b>c</b> Beneficiary . . . . . <b>d</b> Patron . . . . .	Then enter the total of the welfare-to-work credits from— Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . . . . Schedule K-1 (Form 1041), line 14 . . . . . Written statement from cooperative . . . . .
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**4** **Current year welfare-to-work credit.** Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)

**Part II Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

**5** Regular tax before credits:

- Individuals. Enter the amount from Form 1040, line 42 . . . . .
- Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .

**6** Alternative minimum tax:

- Individuals. Enter the amount from Form 6251, line 35 . . . . .
- Corporations. Enter the amount from Form 4626, line 15 . . . . .
- Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .

**7** Add lines 5 and 6 . . . . .

**8a** Foreign tax credit . . . . .

- b** Credit for child and dependent care expenses (Form 2441, line 11) . . . . .
- c** Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) . . . . .
- d** Education credits (Form 8863, line 18) . . . . .
- e** Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . .
- f** Child tax credit (Form 1040, line 50) . . . . .
- g** Mortgage interest credit (Form 8396, line 11) . . . . .
- h** Adoption credit (Form 8839, line 18) . . . . .
- i** District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .
- j** Possessions tax credit (Form 5735, line 17 or 27) . . . . .
- k** Credit for fuel from a nonconventional source . . . . .
- l** Qualified electric vehicle credit (Form 8834, line 20) . . . . .

**m** Add lines 8a through 8l. . . . .

**9** Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14. . . . .

**10** Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0- . . . . .

**11** Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) . . . . .

**12** Tentative minimum tax (see instructions):

- Individuals. Enter the amount from Form 6251, line 33 . . . . .
- Corporations. Enter the amount from Form 4626, line 13 . . . . .
- Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .

**13** Enter the greater of line 11 or line 12 . . . . .

**14** Subtract line 13 from line 9. If zero or less, enter -0- . . . . .

**15** **Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions

<b>8a</b>		
<b>8b</b>		
<b>8c</b>		
<b>8d</b>		
<b>8e</b>		
<b>8f</b>		
<b>8g</b>		
<b>8h</b>		
<b>8i</b>		
<b>8j</b>		
<b>8k</b>		
<b>8l</b>		
<b>8m</b>		
<b>9</b>		
<b>10</b>		
<b>11</b>		
<b>12</b>		
<b>13</b>		
<b>14</b>		
<b>15</b>		

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

# 2001

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return. See separate instructions.**  
Information furnished for the foreign partnership's tax year  
(see instructions) beginning \_\_\_\_\_, 2001, and ending \_\_\_\_\_, 20\_\_\_\_

Attachment  
Sequence No. **118**

**Important:** All information **must** be in English. All amounts **must** be in U.S. dollars unless otherwise indicated.

Name of person filing this return	Filer's identifying number
-----------------------------------	----------------------------

Filer's address (if you are not filing this form with your tax return)	<b>A</b> Category of filer (see <b>Categories of Filers</b> in the instructions and check applicable box(es)): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
	<b>B</b> Filer's tax year beginning _____, 20____, and ending _____, 20____

<b>C</b> Filer's share of liabilities: Nonrecourse \$ _____	Qualified nonrecourse financing \$ _____	Other \$ _____
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**D** If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name	EIN
Address	

**E** Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

<b>F1</b> Name and address of foreign partnership	<b>2</b> EIN (if any)
	<b>3</b> Country under whose laws organized

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8</b> Functional currency and exchange rate (see instr.)
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**G** Provide the following information for the foreign partnership's tax year:

<b>1</b> Name, address, and identifying number of agent (if any) in the United States	<b>2</b> Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed:
<b>3</b> Name and address of foreign partnership's agent in country of organization, if any	<b>4</b> Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**5** Were any special allocations made by the foreign partnership? . . . . . ▶  Yes  No

**6** Number of foreign disregarded entities owned by the partnership (*attach list*) . . . . . ▶ .....

**7** How is this partnership classified under the law of the country in which it is organized? . . . ▶ .....

**8** Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? . . . ▶  Yes  No

**9** Does this partnership meet **both** of the following requirements?  
 • The partnership's total receipts for the tax year were less than \$250,000 and  
 • The value of the partnership's total assets at the end of the tax year was less than \$600,000. } . . . . . ▶  Yes  No  
 If "Yes," **do not** complete Schedules L, M-1, and M-2.

**Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return**  
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member	Date
--	------

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
		Phone no. ( )		

**Schedule A Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

**a**  Owns a direct interest **b**  Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? . . . . .  **Yes**  **No**

**Schedule A-2 Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**Schedule B Income Statement—Trade or Business Income**

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>			
	<b>b</b> Less returns and allowances . . . . .	<b>1b</b>		<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .			<b>2</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b>	
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts ( <i>attach schedule</i> ) . . . . .			<b>4</b>	
	<b>5</b> Net farm profit (loss) ( <i>attach Schedule F (Form 1040)</i> ) . . . . .			<b>5</b>	
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 18 . . . . .			<b>6</b>	
	<b>7</b> Other income (loss) ( <i>attach schedule</i> ) . . . . .			<b>7</b>	
<b>8 Total income (loss).</b> Combine lines 3 through 7 . . . . .			<b>8</b>		
<b>Deductions</b> (see page 8 of the instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits) . . . . .			<b>9</b>	
	<b>10</b> Guaranteed payments to partners . . . . .			<b>10</b>	
	<b>11</b> Repairs and maintenance . . . . .			<b>11</b>	
	<b>12</b> Bad debts . . . . .			<b>12</b>	
	<b>13</b> Rent . . . . .			<b>13</b>	
	<b>14</b> Taxes and licenses . . . . .			<b>14</b>	
	<b>15</b> Interest . . . . .			<b>15</b>	
	<b>16a</b> Depreciation (if required, attach Form 4562) . . . . .	<b>16a</b>			
	<b>b</b> Less depreciation reported on Schedule A and elsewhere on return . . . . .	<b>16b</b>		<b>16c</b>	
	<b>17</b> Depletion ( <b>Do not</b> deduct oil and gas depletion.) . . . . .			<b>17</b>	
	<b>18</b> Retirement plans, etc. . . . .			<b>18</b>	
	<b>19</b> Employee benefit programs . . . . .			<b>19</b>	
	<b>20</b> Other deductions ( <i>attach schedule</i> ). . . . .			<b>20</b>	
	<b>21 Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20. . . . .			<b>21</b>	
<b>22 Ordinary income (loss)</b> from trade or business activities. Subtract line 21 from line 8 . . . . .			<b>22</b>		

**Schedule D Capital Gains and Losses**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	
<b>1</b>						
<b>2</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>2</b>	
<b>3</b> Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>3</b>	
<b>4</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>4</b>	
<b>5 Net short-term capital gain or (loss).</b> Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 4d or 7 . . . . .					<b>5</b>	

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	(g) 28% rate gain or (loss) *(see instr. below)
<b>6</b>						
<b>7</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>7</b>	
<b>8</b> Long-term capital gain (loss) from like-kind exchanges from Form 8824. . . . .					<b>8</b>	
<b>9</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>9</b>	
<b>10</b> Capital gain distributions . . . . .					<b>10</b>	
<b>11</b> Combine lines 6 through 10 in column (g). Enter here and on Schedule K, line 4e(2) or 7 . . . . .					<b>11</b>	
<b>12 Net long-term capital gain or (loss).</b> Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 4e(1) or 7 . . . . .					<b>12</b>	

\*28% rate gain or (loss) includes all "collectibles gains and losses" (as defined in the instructions).

**Schedule K Partners' Shares of Income, Credits, Deductions, etc.**

		(a) Distributive share items	(b) Total amount	
<b>Income (Loss)</b>	<b>1</b>	Ordinary income (loss) from trade or business activities (enter from Schedule B, line 22)	<b>1</b>	
	<b>2</b>	Net income (loss) from rental real estate activities ( <i>attach Form 8825</i> ) . . . . .	<b>2</b>	
	<b>3a</b>	Gross income from other rental activities . . . . .	<b>3a</b>	
	<b>b</b>	Expenses from other rental activities ( <i>attach schedule</i> ). . . . .	<b>3b</b>	
	<b>c</b>	Net income (loss) from other rental activities. Subtract line 3b from line 3a . . . . .	<b>3c</b>	
	<b>4</b>	Portfolio income (loss):		
	<b>a</b>	Interest income . . . . .	<b>4a</b>	
	<b>b</b>	Ordinary dividends . . . . .	<b>4b</b>	
	<b>c</b>	Royalty income . . . . .	<b>4c</b>	
	<b>d</b>	Net short-term capital gain (loss) . . . . .	<b>4d</b>	
	<b>e (1)</b>	Net long-term capital gain (loss) . . . . .	<b>4e(1)</b>	
	<b>(2)</b>	28% rate gain (loss) ▶ . . . . . <b>(3)</b> Qualified 5-year gain ▶ . . . . .		
	<b>f</b>	Other portfolio income (loss) ( <i>attach schedule</i> ) . . . . .	<b>4f</b>	
<b>5</b>	Guaranteed payments to partners . . . . .	<b>5</b>		
<b>6</b>	Net section 1231 gain (loss) (other than due to casualty or theft) ( <i>attach Form 4797</i> ) . . . . .	<b>6</b>		
<b>7</b>	Other income (loss) ( <i>attach schedule</i> ) . . . . .	<b>7</b>		
<b>Deductions</b>	<b>8</b>	Charitable contributions ( <i>attach schedule</i> ) . . . . .	<b>8</b>	
	<b>9</b>	Section 179 expense deduction . . . . .	<b>9</b>	
	<b>10</b>	Deductions related to portfolio income (itemize) . . . . .	<b>10</b>	
	<b>11</b>	Other deductions ( <i>attach schedule</i> ) . . . . .	<b>11</b>	
<b>Credits</b>	<b>12a</b>	Low-income housing credit:		
	<b>(1)</b>	From partnerships to which section 42(j)(5) applies . . . . .	<b>12a(1)</b>	
	<b>(2)</b>	Other than on line 12a(1) . . . . .	<b>12a(2)</b>	
	<b>b</b>	Qualified rehabilitation expenditures related to rental real estate activities ( <i>attach Form 3468</i> ) . . . . .	<b>12b</b>	
	<b>c</b>	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities . . . . .	<b>12c</b>	
	<b>d</b>	Credits related to other rental activities . . . . .	<b>12d</b>	
<b>13</b>	Other credits . . . . .	<b>13</b>		
<b>Investment Interest</b>	<b>14a</b>	Interest expense on investment debts . . . . .	<b>14a</b>	
	<b>b (1)</b>	Investment income included on lines 4a, 4b, 4c, and 4f above . . . . .	<b>14b(1)</b>	
	<b>(2)</b>	Investment expenses included on line 10 above. . . . .	<b>14b(2)</b>	
<b>Self-Employment</b>	<b>15a</b>	Net earnings (loss) from self-employment . . . . .	<b>15a</b>	
	<b>b</b>	Gross farming or fishing income . . . . .	<b>15b</b>	
	<b>c</b>	Gross nonfarm income . . . . .	<b>15c</b>	
<b>Adjustments and Tax Preference Items</b>	<b>16a</b>	Depreciation adjustment on property placed in service after 1986 . . . . .	<b>16a</b>	
	<b>b</b>	Adjusted gain or loss . . . . .	<b>16b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>16c</b>	
	<b>d (1)</b>	Gross income from oil, gas, and geothermal properties . . . . .	<b>16d(1)</b>	
	<b>(2)</b>	Deductions allocable to oil, gas, and geothermal properties. . . . .	<b>16d(2)</b>	
<b>e</b>	Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .	<b>16e</b>		

**Schedule K** (continued)

		(a) Distributive share items	(b) Total amount	
<b>Foreign Taxes</b>	<b>17a</b> Name of foreign country or U.S. possession ▶		<b>17b</b>	
	<b>b</b> Gross income from all sources		<b>17c</b>	
	<b>c</b> Gross income sourced at partner level		<b>17d(1)</b>	
	<b>d</b> Foreign gross income sourced at partnership level:		<b>17d(2)</b>	
	<b>(1)</b> Passive		<b>17d(3)</b>	
	<b>(2)</b> Listed categories (attach schedule)		<b>17e(1)</b>	
	<b>(3)</b> General limitation		<b>17e(2)</b>	
	<b>e</b> Deductions allocated and apportioned at partner level:		<b>17f(1)</b>	
	<b>(1)</b> Interest expense		<b>17f(2)</b>	
	<b>(2)</b> Other		<b>17f(3)</b>	
<b>f</b> Deductions allocated and apportioned at partnership level to foreign source income:		<b>17g</b>		
<b>(1)</b> Passive		<b>17h</b>		
<b>(2)</b> Listed categories (attach schedule)				
<b>(3)</b> General limitation				
<b>g</b> Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>				
<b>h</b> Reduction in taxes available for credit (attach schedule)				
<b>Other</b>	<b>18</b> Section 59(e)(2) expenditures: <b>a</b> Type ▶ <b>b</b> Amount ▶		<b>18b</b>	
	<b>19</b> Tax-exempt interest income		<b>19</b>	
	<b>20</b> Other tax-exempt income		<b>20</b>	
	<b>21</b> Nondeductible expenses		<b>21</b>	
	<b>22</b> Distributions of money (cash and marketable securities)		<b>22</b>	
	<b>23</b> Distributions of property other than money		<b>23</b>	
<b>24</b> Other items and amounts required to be reported separately to partners (attach schedule)				

**Schedule L** Balance Sheets per Books (Not required if Question G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b> Cash				
<b>2a</b> Trade notes and accounts receivable				
<b>b</b> Less allowance for bad debts				
<b>3</b> Inventories				
<b>4</b> U.S. government obligations				
<b>5</b> Tax-exempt securities				
<b>6</b> Other current assets (attach schedule)				
<b>7</b> Mortgage and real estate loans				
<b>8</b> Other investments (attach schedule)				
<b>9a</b> Buildings and other depreciable assets				
<b>b</b> Less accumulated depreciation				
<b>10a</b> Depletable assets				
<b>b</b> Less accumulated depletion				
<b>11</b> Land (net of any amortization)				
<b>12a</b> Intangible assets (amortizable only)				
<b>b</b> Less accumulated amortization				
<b>13</b> Other assets (attach schedule)				
<b>14</b> Total assets				
<b>Liabilities and Capital</b>				
<b>15</b> Accounts payable				
<b>16</b> Mortgages, notes, bonds payable in less than 1 year				
<b>17</b> Other current liabilities (attach schedule)				
<b>18</b> All nonrecourse loans				
<b>19</b> Mortgages, notes, bonds payable in 1 year or more				
<b>20</b> Other liabilities (attach schedule)				
<b>21</b> Partners' capital accounts				
<b>22</b> Total liabilities and capital				

**Schedule M Balance Sheets for Interest Allocation**

	(a) Beginning of tax year	(b) End of tax year
<b>1</b> Total U.S. assets . . . . .		
<b>2</b> Total foreign assets:		
<b>a</b> Passive income category . . . . .		
<b>b</b> Listed categories ( <i>attach schedule</i> ) . . . . .		
<b>c</b> General limitation income category		

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return** (Not required if Question G9, page 1, is answered "Yes.")

<b>1</b> Net income (loss) per books . . . . .			<b>6</b> Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):		
<b>2</b> Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): . . . . .			<b>a</b> Tax-exempt interest \$ . . . . .		
<b>3</b> Guaranteed payments (other than health insurance) . . . . .			<b>7</b> Deductions included on Schedule K, lines 1 through 11, 14a, 17g, and 18b, not charged against book income this year (itemize):		
<b>4</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17g, and 18b (itemize):			<b>a</b> Depreciation \$ . . . . .		
<b>a</b> Depreciation \$ . . . . .					
<b>b</b> Travel and entertainment \$ . . . . .			<b>8</b> Add lines 6 and 7 . . . . .		
<b>5</b> Add lines 1 through 4 . . . . .			<b>9</b> Income (loss). Subtract line 8 from line 5 . . . . .		

**Schedule M-2 Analysis of Partners' Capital Accounts** (Not required if Question G9, page 1, is answered "Yes.")

<b>1</b> Balance at beginning of year			<b>6</b> Distributions: <b>a</b> Cash . . . . .		
<b>2</b> Capital contributed during year			<b>b</b> Property . . . . .		
<b>3</b> Net income (loss) per books			<b>7</b> Other decreases (itemize): . . . . .		
<b>4</b> Other increases (itemize): . . . . .					
			<b>8</b> Add lines 6 and 7 . . . . .		
<b>5</b> Add lines 1 through 4 . . . . .			<b>9</b> Balance at end of year. Subtract line 8 from line 5 . . . . .		

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

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory . . . .				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services . .				
4 Commissions received . . .				
5 Rents, royalties, and license fees received . . . . .				
6 Distributions received . . .				
7 Interest received . . . . .				
8 Other . . . . .				
9 Add lines 1 through 8 . . .				
10 Purchases of inventory . . .				
11 Purchases of tangible property other than inventory . . . .				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services . .				
14 Commissions paid . . . . .				
15 Rents, royalties, and license fees paid . . . . .				
16 Distributions paid . . . . .				
17 Interest paid . . . . .				
18 Other . . . . .				
19 Add lines 10 through 18 . .				
20 Amounts borrowed (enter the maximum loan balance during the year) — see instructions . . . . .				
21 Amounts loaned (enter the maximum loan balance during the year) — see instructions . . . . .				



