

**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>Partner's identifying number ▶</p> <p>Partner's name, address, and ZIP code</p>	<p>Partnership's identifying number ▶</p> <p>Partnership's name, address, and ZIP code</p>
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<p>A This partner is a <input type="checkbox"/> general partner <input type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member</p> <p>B What type of entity is this partner? ▶</p> <p>C Is this partner a <input type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner?</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"></td> <td style="width:20%; text-align: center;">(i) Before change or termination</td> <td style="width:20%; text-align: center;">(ii) End of year</td> </tr> <tr> <td>D Enter partner's percentage of:</td> <td></td> <td></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>E IRS Center where partnership filed return:</p>		(i) Before change or termination	(ii) End of year	D Enter partner's percentage of:			Profit sharing	%	%	Loss sharing	%	%	Ownership of capital	%	%	<p>F Partner's share of liabilities (see instructions):</p> <p>Nonrecourse \$</p> <p>Qualified nonrecourse financing \$</p> <p>Other \$</p> <p>G Tax shelter registration number . ▶</p> <p>H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) <input type="checkbox"/></p> <p>I Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1</p>
	(i) Before change or termination	(ii) End of year														
D Enter partner's percentage of:																
Profit sharing	%	%														
Loss sharing	%	%														
Ownership of capital	%	%														

J Analysis of partner's capital account:

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

	(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1		} See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
	2 Net income (loss) from rental real estate activities	2		
	3 Net income (loss) from other rental activities	3		
	4 Portfolio income (loss):	4		} 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.
	a Interest	4a		
	b Ordinary dividends	4b		
	c Royalties	4c		
	d Net short-term capital gain (loss)	4d		
	e (1) Net long-term capital gain (loss)	4e(1)		
	(2) 28% rate gain (loss)	4e(2)		} See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
	(3) Qualified 5-year gain	4e(3)		
f Other portfolio income (loss) (attach schedule)	4f		} Enter on applicable line of your return.	
5 Guaranteed payments to partner	5			
6 Net section 1231 gain (loss) (other than due to casualty or theft)	6			
7 Other income (loss) (attach schedule)	7			
Deductions	8 Charitable contributions (see instructions) (attach schedule)	8		} Sch. A, line 15 or 16 } See pages 7 and 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	9 Section 179 expense deduction	9		
	10 Deductions related to portfolio income (attach schedule)	10		
	11 Other deductions (attach schedule)	11		
Credits	12a Low-income housing credit:	12a		} Form 8586, line 5
	(1) From section 42(j)(5) partnerships	12a(1)		
	(2) Other than on line 12a(1)	12a(2)		
	b Qualified rehabilitation expenditures related to rental real estate activities	12b		} See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c		
	d Credits related to other rental activities	12d		
13 Other credits	13			

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

