

Pdftax License Agreement

This license agreement is between E-Gov Access, Inc. and the user of pdftax software ("Consumer"). By using the software, Consumer agrees to the terms of this License Agreement. Questions should be sent to E-Gov Access, Inc., 14419 Greenwood Ave. N. Suite A #176, Seattle, WA 98133.

1. Limited License

E-Gov Access, Inc. grants Consumer a limited and non-exclusive license to use the software. Consumer may not resell, repackage, redistribute or otherwise use Pdftax without express written permission from E-Gov Access, Inc.

2. Disclaimer of Warranty

E-GOV ACCESS, INC. MAKES NO WARRANTIES, EXPRESS OR IMPLIED, REGARDING PDFTAX SOFTWARE. E-GOV ACCESS, INC. SPECIFICALLY DISCLAIMS ANY WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE AND ANY WARRANTIES OF MERCHANTABILITY, EXPRESS OR IMPLIED.

3. Exclusion of Consequential Damages.

Consumer's sole remedy for any alleged breaches of warranty herein is limited to returning the software to E-Gov Access, Inc. within 30 days of purchase for a full refund less shipping and handling charges. In no event will E-Gov Access, Inc. be liable for any consequential damages. Customer agrees that E-Gov Access, Inc's maximum liability under any circumstances is equal to the purchase price of this software.

4. The ultimate responsibility for any tax returns prepared using Pdftax software remains with the Consumer. E-Gov Access, Inc. has no responsibility or liability for Consumer's failure to enter all required information accurately, Consumer's willful or fraudulent omission or inclusion of information on a tax return, Consumer's wrongful classification of description of information on a tax return, or Consumer's failure to file a timely return.

5. Any litigation arising from this agreement shall be litigated in Washington State according to Washington State law.

Form

1065

Department of the Treasury

Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2019, or tax year beginning _____, 2019, ending _____, 20_____.

► Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2019

A Principal business activity

B Principal product or service

C Business code number

Type or Print

Name of partnership

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

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Date business started

F Total assets (see 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 ► _____

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

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

Income

1a Gross receipts or sales

1b Returns and allowances

1c Balance. Subtract line 1b from line 1a

2 Cost of goods sold (attach Form 1125-A)

3 Gross profit. Subtract line 2 from line 1c

4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)

5 Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))

6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)

7 Other income (loss) (attach statement)

8 **Total income (loss).** Combine lines 3 through 7

Deductions (see instructions for limitations)

9 Salaries and wages (other than to partners) (less employment credits)

10 Guaranteed payments to partners

11 Repairs and maintenance

12 Bad debts

13 Rent

14 Taxes and licenses

15 Interest (see instructions)

16a Depreciation (if required, attach Form 4562)

16b Less depreciation reported on Form 1125-A and elsewhere on return

16c

17 Depletion (**Do not deduct oil and gas depletion.**)

18 Retirement plans, etc.

19 Employee benefit programs

20 Other deductions (attach statement)

21 **Total deductions.** Add the amounts shown in the far right column for lines 9 through 20

22 **Ordinary business income (loss).** Subtract line 21 from line 8

Tax and Payment

23 Interest due under the look-back method—completed long-term contracts (attach Form 8697)

24 Interest due under the look-back method—income forecast method (attach Form 8866)

25 BBA AAR imputed underpayment (see instructions)

26 Other taxes (see instructions)

27 **Total balance due.** Add lines 23 through 26

28 Payment (see instructions)

29 **Amount owed.** If line 28 is smaller than line 27, enter amount owed

30 **Overpayment.** If line 28 is larger than line 27, enter overpayment

Sign Here

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 partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of partner or limited liability company member

Date

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form 1065 (2019)

Schedule B Other Information

| | | |
|---|--|--------------------------------|
| 1 What type of entity is filing this return? Check the applicable box: | Yes | No |
| 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 At the end of the tax year: | | |
| a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership | | |
| b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership | | |
| 3 At the end of the tax year, did the partnership: | | |
| a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below | | |
| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation |
| | | |
| | | |
| | | |
| | | |
| | | |
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | | |
| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity |
| (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 4 Does the partnership satisfy all four of the following conditions? | Yes | No |
| 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 \$1 million. | | |
| 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. | | |
| d The partnership is not filing and is not required to file Schedule M-3 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 L on Schedule K-1. | | |
| 5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? | | |
| 6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? | | |
| 7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? | | |
| 8 At any time during calendar year 2019, 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 instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ► | | |
| 9 At any time 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, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions | | |
| 10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election. | | |
| b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions | | |

Schedule B Other Information (continued)

| | Yes | No |
|---|-----|----|
| c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions | | |
| 11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/> | | |
| 12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? | | |
| 13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions | | |
| 14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership | | |
| 15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return | | |
| 16a Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions | | |
| b If "Yes," did you or will you file required Form(s) 1099? | | |
| 17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return | | |
| 18 Enter the number of partners that are foreign governments under section 892 | | |
| 19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? | | |
| 20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 | | |
| 21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1T(b)(14)? | | |
| 22 During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$ | | |
| 23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions | | |
| 24 Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the partnership has business interest. c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990. | | |
| 25 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 If "No," complete Designation of Partnership Representative below. | | |

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR ▶

| | |
|----------------------|---------------------------|
| U.S. address of PR ▶ | U.S. phone number of PR ▶ |
|----------------------|---------------------------|

If the PR is an entity, name of the designated individual for the PR ▶

| | |
|---|--|
| U.S. address of designated individual ▶ | U.S. phone number of designated individual ▶ |
|---|--|

| | | |
|--|--|--|
| 26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 14 \$ | | |
| 27 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership | | |
| 28 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? | | |

| Schedule K Partners' Distributive Share Items | | Total amount |
|---|---|---------------------|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 22) | 1 |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 |
| | 3a Other gross rental income (loss) | 3a |
| | b Expenses from other rental activities (attach statement) | 3b |
| | c Other net rental income (loss). Subtract line 3b from line 3a | 3c |
| | 4 Guaranteed payments: a Services 4a b Capital 4b | 4c |
| | 5 Interest income | 5 |
| | 6 Dividends and dividend equivalents: a Ordinary dividends 6a b Qualified dividends 6b c Dividend equivalents 6c | 7 |
| | 7 Royalties | 8 |
| | 8 Net short-term capital gain (loss) (attach Schedule D (Form 1065)) | 9a |
| | 9a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) | 9b |
| b Collectibles (28%) gain (loss) | 9c | |
| c Unrecaptured section 1250 gain (attach statement) | 10 | |
| 10 Net section 1231 gain (loss) (attach Form 4797) | 11 | |
| 11 Other income (loss) (see instructions) Type ▶ | 12 | |
| Deductions | 12 Section 179 deduction (attach Form 4562) | 13a |
| | 13a Contributions | 13b |
| | b Investment interest expense | 13c(2) |
| | c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ | 13d |
| d Other deductions (see instructions) Type ▶ | | |
| Self-Employment | 14a Net earnings (loss) from self-employment | 14a |
| | b Gross farming or fishing income | 14b |
| | c Gross nonfarm income | 14c |
| Credits | 15a Low-income housing credit (section 42(j)(5)) | 15a |
| | b Low-income housing credit (other) | 15b |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) | 15c |
| | d Other rental real estate credits (see instructions) Type ▶ | 15d |
| | e Other rental credits (see instructions) Type ▶ | 15e |
| | f Other credits (see instructions) Type ▶ | 15f |
| Foreign Transactions | 16a Name of country or U.S. possession ▶ | 16b |
| | b Gross income from all sources | 16c |
| | c Gross income sourced at partner level | |
| | Foreign gross income sourced at partnership level | |
| | d Reserved for future use ▶ e Foreign branch category ▶ | 16e |
| | f Passive category ▶ g General category ▶ h Other (attach statement) ▶ | 16h |
| | Deductions allocated and apportioned at partner level | |
| | i Interest expense ▶ j Other ▶ | 16j |
| | Deductions allocated and apportioned at partnership level to foreign source income | |
| | k Reserved for future use ▶ l Foreign branch category ▶ | 16l |
| | m Passive category ▶ n General category ▶ o Other (attach statement) ▶ | 16o |
| | p Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> | 16p |
| q Reduction in taxes available for credit (attach statement) | 16q | |
| r Other foreign tax information (attach statement) | | |
| Alternative Minimum Tax (AMT) Items | 17a Post-1986 depreciation adjustment | 17a |
| | b Adjusted gain or loss | 17b |
| | c Depletion (other than oil and gas) | 17c |
| | d Oil, gas, and geothermal properties—gross income | 17d |
| | e Oil, gas, and geothermal properties—deductions | 17e |
| | f Other AMT items (attach statement) | 17f |
| Other Information | 18a Tax-exempt interest income | 18a |
| | b Other tax-exempt income | 18b |
| | c Nondeductible expenses | 18c |
| | 19a Distributions of cash and marketable securities | 19a |
| | b Distributions of other property | 19b |
| | 20a Investment income | 20a |
| b Investment expenses | 20b | |
| c Other items and amounts (attach statement) | | |

Analysis of Net Income (Loss)

| | | | | | | | |
|----------|---|---------------|--------------------------|----------------------------|------------------|-------------------------|--------------------|
| 1 | Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16p | | | | | 1 | |
| 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 | | | | | | |

Schedule L Balance Sheets per Books

| | | Beginning of tax year | | End of tax year | |
|--------------------------------|--|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 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 statement) | | | | |
| 7a | Loans to partners (or persons related to partners) | | | | |
| b | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) | | | | |
| 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 statement) | | | | |
| 14 | Total assets | | | | |
| Liabilities and Capital | | | | | |
| 15 | Accounts payable | | | | |
| 16 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 17 | Other current liabilities (attach statement) | | | | |
| 18 | All nonrecourse loans | | | | |
| 19a | Loans from partners (or persons related to partners) | | | | |
| b | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 20 | Other liabilities (attach statement) | | | | |
| 21 | Partners' capital accounts | | | | |
| 22 | Total liabilities and capital | | | | |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The partnership may be required to file Schedule M-3. See instructions.

| | | | | | |
|----------|--|--|----------|---|--|
| 1 | Net income (loss) per books | | 6 | Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): | |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, 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 13d, and 16p, not charged against book income this year (itemize): | |
| 4 | Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (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 | | 8 | Add lines 6 and 7 | |
| 4 | Other increases (itemize): _____ | | 9 | Balance at end of year. Subtract line 8 from line 5 | |
| 5 | Add lines 1 through 4 | | | | |

(Rev. November 2018)
Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

| | | | |
|---|--|--------------------------------|-----------------------------|
| Name | | Employer identification number | |
| 1 | Inventory at beginning of year | 1 | |
| 2 | Purchases | 2 | |
| 3 | Cost of labor | 3 | |
| 4 | Additional section 263A costs (attach schedule) | 4 | |
| 5 | Other costs (attach schedule) | 5 | |
| 6 | Total. Add lines 1 through 5 | 6 | |
| 7 | Inventory at end of year | 7 | |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions | 8 | |
| 9a Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost (ii) <input type="checkbox"/> Lower of cost or market (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____ | | | |
| b Check if there was a writedown of subnormal goods ▶ <input type="checkbox"/> | | | |
| c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ <input type="checkbox"/> | | | |
| d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO | | 9d | |
| e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

| Partner | Beginning | Ending | Beginning Capital Account |
|--|-----------|--------------|---|
| Address | Profit % | | Capital Contributed |
| City, State, Zip | Loss % | | Current year income/loss |
| | Capital % | | Other increase/decrease |
| Partner ID | | | Withdrawals/distribution |
| | | | Ending Capital Account |
| | Total | Allocation % | % Amt Allocated OR Dollar Amount |
| 1. Ordinary income (loss) | | | General Partner or LCC |
| 2. Net rental real estate income (loss) | | | Limited or Other LLC |
| 3. Other net rental income (loss) | | | Domestic Partner |
| 4a. Guaranteed pymts for services ... | | | Foreign Partner |
| 4b. Guaranteed pymts for capital | | | Disregarded Entity |
| 4c. Total guaranteed payments | | | |
| 5. Interest income | | | TIN |
| 6a. Ordinary dividends | | | |
| 6b. Qualified dividends | | | Name |
| 6c. Dividend equivalents | | | |
| 7. Royalties | | | Type of Entity |
| 8. Net short-term gain (loss) | | | |
| 9a. Net long-term capital gain (loss) . | | | |
| 9b. Collectibles (28%) gain (loss) | | | Final K-1 |
| 9c. Unrecaptured section 1250 gain . | | | Amended K-1 |
| 10. Net section 1231 gain (loss) | | | |
| 11. Other income (loss) | | | Partner's liabilities are |
| 12. Section 179 deduction | | | entered directly on K-1 |
| 13. Other deductions | | | |

| Partner | Beginning | Ending | Beginning Capital Account |
|--|-----------|--------------|---|
| Address | Profit % | | Capital Contributed |
| City, State, Zip | Loss % | | Current year income/loss |
| | Capital % | | Other increase/decrease |
| Partner ID | | | Withdrawals/distribution |
| | | | Ending Capital Account |
| | Total | Allocation % | % Amt Allocated OR Dollar Amount |
| 1. Ordinary income (loss) | | | General Partner or LCC |
| 2. Net rental real estate income (loss) | | | Limited or Other LLC |
| 3. Other net rental income (loss) | | | Domestic Partner |
| 4a. Guaranteed pymts for services ... | | | Foreign Partner |
| 4b. Guaranteed pymts for capital | | | Disregarded Entity |
| 4c. Total guaranteed payments | | | |
| 5. Interest income | | | TIN |
| 6a. Ordinary dividends | | | |
| 6b. Qualified dividends | | | Name |
| 6c. Dividend equivalents | | | |
| 7. Royalties | | | Type of Entity |
| 8. Net short-term gain (loss) | | | |
| 9a. Net long-term capital gain (loss) . | | | |
| 9b. Collectibles (28%) gain (loss) | | | Final K-1 |
| 9c. Unrecaptured section 1250 gain . | | | Amended K-1 |
| 10. Net section 1231 gain (loss) | | | |
| 11. Other income (loss) | | | Partner's liabilities are |
| 12. Section 179 deduction | | | entered directly on K-1 |
| 13. Other deductions | | | |

| Partner | Beginning | Ending | Beginning Capital Account |
|--|-----------|--------------|---|
| Address | Profit % | | Capital Contributed |
| City, State, Zip | Loss % | | Current year income/loss |
| | Capital % | | Other increase/decrease |
| Partner ID | | | Withdrawals/distribution |
| | | | Ending Capital Account |
| | Total | Allocation % | % Amt Allocated OR Dollar Amount |
| 1. Ordinary income (loss) | | | General Partner or LCC |
| 2. Net rental real estate income (loss) | | | Limited or Other LLC |
| 3. Other net rental income (loss) | | | Domestic Partner |
| 4a. Guaranteed pymts for services ... | | | Foreign Partner |
| 4b. Guaranteed pymts for capital | | | Disregarded Entity |
| 4c. Total guaranteed payments | | | |
| 5. Interest income | | | TIN |
| 6a. Ordinary dividends | | | |
| 6b. Qualified dividends | | | Name |
| 6c. Dividend equivalents | | | |
| 7. Royalties | | | Type of Entity |
| 8. Net short-term gain (loss) | | | |
| 9a. Net long-term capital gain (loss) . | | | |
| 9b. Collectibles (28%) gain (loss) | | | Final K-1 |
| 9c. Unrecaptured section 1250 gain . | | | Amended K-1 |
| 10. Net section 1231 gain (loss) | | | |
| 11. Other income (loss) | | | Partner's liabilities are |
| 12. Section 179 deduction | | | entered directly on K-1 |
| 13. Other deductions | | | |

| Partner | Beginning | Ending | Beginning Capital Account |
|--|-----------|--------------|---|
| Address | Profit % | | Capital Contributed |
| City, State, Zip | Loss % | | Current year income/loss |
| | Capital % | | Other increase/decrease |
| Partner ID | | | Withdrawals/distribution |
| | | | Ending Capital Account |
| | Total | Allocation % | % Amt Allocated OR Dollar Amount |
| 1. Ordinary income (loss) | | | General Partner or LCC |
| 2. Net rental real estate income (loss) | | | Limited or Other LLC |
| 3. Other net rental income (loss) | | | Domestic Partner |
| 4a. Guaranteed pymts for services ... | | | Foreign Partner |
| 4b. Guaranteed pymts for capital | | | Disregarded Entity |
| 4c. Total guaranteed payments | | | |
| 5. Interest income | | | TIN |
| 6a. Ordinary dividends | | | |
| 6b. Qualified dividends | | | Name |
| 6c. Dividend equivalents | | | |
| 7. Royalties | | | Type of Entity |
| 8. Net short-term gain (loss) | | | |
| 9a. Net long-term capital gain (loss) . | | | |
| 9b. Collectibles (28%) gain (loss) | | | Final K-1 |
| 9c. Unrecaptured section 1250 gain . | | | Amended K-1 |
| 10. Net section 1231 gain (loss) | | | |
| 11. Other income (loss) | | | Partner's liabilities are |
| 12. Section 179 deduction | | | entered directly on K-1 |
| 13. Other deductions | | | |

| | | | | |
|--|-----------|--------------|-----------------|---------------------------|
| Partner | | Beginning | Ending | Beginning Capital Account |
| Address | Profit % | | | Capital Contributed |
| City, State, Zip | Loss % | | | Current year income/loss |
| | Capital % | | | Other increase/decrease |
| Partner ID | | | | Withdrawals/distribution |
| | | | | Ending Capital Account |
| | Total | Allocation % | % Amt Allocated | OR Dollar Amount |
| 1. Ordinary income (loss) | | | | General Partner or LCC |
| 2. Net rental real estate income (loss) | | | | Limited or Other LLC |
| 3. Other net rental income (loss) | | | | Domestic Partner |
| 4a. Guaranteed pymts for services ... | | | | Foreign Partner |
| 4b. Guaranteed pymts for capital | | | | Disregarded Entity |
| 4c. Total guaranteed payments | | | | |
| 5. Interest income | | | | TIN |
| 6a. Ordinary dividends | | | | |
| 6b. Qualified dividends | | | | Name |
| 6c. Dividend equivalents | | | | |
| 7. Royalties | | | | Type of Entity |
| 8. Net short-term gain (loss) | | | | |
| 9a. Net long-term capital gain (loss) . | | | | |
| 9b. Collectibles (28%) gain (loss) | | | | Final K-1 |
| 9c. Unrecaptured section 1250 gain . | | | | Amended K-1 |
| 10. Net section 1231 gain (loss) | | | | |
| 11. Other income (loss) | | | | Partner's liabilities are |
| 12. Section 179 deduction | | | | entered directly on K-1 |
| 13. Other deductions | | | | |

| | | | | |
|--|-----------|--------------|-----------------|---------------------------|
| Partner | | Beginning | Ending | Beginning Capital Account |
| Address | Profit % | | | Capital Contributed |
| City, State, Zip | Loss % | | | Current year income/loss |
| | Capital % | | | Other increase/decrease |
| Partner ID | | | | Withdrawals/distribution |
| | | | | Ending Capital Account |
| | Total | Allocation % | % Amt Allocated | OR Dollar Amount |
| 1. Ordinary income (loss) | | | | General Partner or LCC |
| 2. Net rental real estate income (loss) | | | | Limited or Other LLC |
| 3. Other net rental income (loss) | | | | Domestic Partner |
| 4a. Guaranteed pymts for services ... | | | | Foreign Partner |
| 4b. Guaranteed pymts for capital | | | | Disregarded Entity |
| 4c. Total guaranteed payments | | | | |
| 5. Interest income | | | | TIN |
| 6a. Ordinary dividends | | | | |
| 6b. Qualified dividends | | | | Name |
| 6c. Dividend equivalents | | | | |
| 7. Royalties | | | | Type of Entity |
| 8. Net short-term gain (loss) | | | | |
| 9a. Net long-term capital gain (loss) . | | | | |
| 9b. Collectibles (28%) gain (loss) | | | | Final K-1 |
| 9c. Unrecaptured section 1250 gain . | | | | Amended K-1 |
| 10. Net section 1231 gain (loss) | | | | |
| 11. Other income (loss) | | | | Partner's liabilities are |
| 12. Section 179 deduction | | | | entered directly on K-1 |
| 13. Other deductions | | | | |

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

2019

For calendar year 2019, or tax year

beginning / / 2019 ending / /

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

See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

Beginning Ending

| | | | |
|---------|---|--------|---|
| Profit | % | Ending | % |
| Loss | % | | % |
| Capital | % | | % |

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

Beginning Ending

| | | |
|---------------------------------|----|----|
| Nonrecourse | \$ | \$ |
| Qualified nonrecourse financing | \$ | \$ |
| Recourse | \$ | \$ |

Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis

Beginning capital account \$
Capital contributed during the year \$
Current year net income (loss) \$
Other increase (decrease) (attach explanation) \$
Withdrawals & distributions \$()
Ending capital account \$

M Did the partner contribute property with a built-in gain or loss?

Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning \$
Ending \$

Final K-1

Amended K-1

651119

OMB No. 1545-0123

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

| | | | |
|----|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | | |
| 4c | Total guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 6c | Dividend equivalents | 17 | Alternative minimum tax (AMT) items |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | 19 | Distributions |
| | | | |
| | | 20 | Other information |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| | | | |
| 14 | Self-employment earnings (loss) | | |

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

2019

For calendar year 2019, or tax year

beginning / / 2019 ending / /

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

See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

Beginning

Ending

Profit % %
Loss % %
Capital % %

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

Beginning

Ending

Nonrecourse \$ \$
Qualified nonrecourse financing \$ \$
Recourse \$ \$

Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis

Beginning capital account \$
Capital contributed during the year \$
Current year net income (loss) \$
Other increase (decrease) (attach explanation) \$
Withdrawals & distributions \$
Ending capital account \$

M Did the partner contribute property with a built-in gain or loss?

Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning \$
Ending \$

Final K-1

Amended K-1

651119

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

| | | | |
|----|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | | |
| 4c | Total guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 6c | Dividend equivalents | 17 | Alternative minimum tax (AMT) items |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | 19 | Distributions |
| | | | |
| | | 20 | Other information |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| | | | |
| 14 | Self-employment earnings (loss) | | |

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

2019

For calendar year 2019, or tax year

beginning / / 2019 ending / /

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

See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

Beginning Ending

| | | |
|---------|---|---|
| Profit | % | % |
| Loss | % | % |
| Capital | % | % |

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

Beginning Ending

| | | |
|---------------------------------|----|----|
| Nonrecourse | \$ | \$ |
| Qualified nonrecourse financing | \$ | \$ |
| Recourse | \$ | \$ |

Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis

Beginning capital account \$
Capital contributed during the year \$
Current year net income (loss) \$
Other increase (decrease) (attach explanation) \$
Withdrawals & distributions \$()
Ending capital account \$

M Did the partner contribute property with a built-in gain or loss?

Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning \$
Ending \$

Final K-1

Amended K-1

651119

OMB No. 1545-0123

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

| | | | |
|----|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | | |
| 4c | Total guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 6c | Dividend equivalents | 17 | Alternative minimum tax (AMT) items |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | 19 | Distributions |
| | | 20 | Other information |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| 14 | Self-employment earnings (loss) | | |

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

2019

For calendar year 2019, or tax year

beginning / / 2019 ending / /

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

See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

Beginning

Ending

| | | |
|---------|---|---|
| Profit | % | % |
| Loss | % | % |
| Capital | % | % |

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

Beginning

Ending

| | | |
|---------------------------------|----|----|
| Nonrecourse | \$ | \$ |
| Qualified nonrecourse financing | \$ | \$ |
| Recourse | \$ | \$ |

Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis

Beginning capital account \$
Capital contributed during the year \$
Current year net income (loss) \$
Other increase (decrease) (attach explanation) \$
Withdrawals & distributions \$()
Ending capital account \$

M Did the partner contribute property with a built-in gain or loss?

Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning \$
Ending \$

Final K-1

Amended K-1

651119

OMB No. 1545-0123

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

| | | | |
|----|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | | |
| 4c | Total guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 6c | Dividend equivalents | 17 | Alternative minimum tax (AMT) items |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | 19 | Distributions |
| | | 20 | Other information |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| 14 | Self-employment earnings (loss) | | |

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

2019

For calendar year 2019, or tax year

beginning / / 2019 ending / /

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

See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

Beginning

Ending

| | | |
|---------|---|---|
| Profit | % | % |
| Loss | % | % |
| Capital | % | % |

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

Beginning

Ending

| | | |
|---------------------------------|----|----|
| Nonrecourse | \$ | \$ |
| Qualified nonrecourse financing | \$ | \$ |
| Recourse | \$ | \$ |

Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis

Beginning capital account \$
Capital contributed during the year \$
Current year net income (loss) \$
Other increase (decrease) (attach explanation) \$
Withdrawals & distributions \$()
Ending capital account \$

M Did the partner contribute property with a built-in gain or loss?

Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning \$
Ending \$

Final K-1

Amended K-1

651119

OMB No. 1545-0123

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

| | | | |
|----|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | | |
| 4c | Total guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 6c | Dividend equivalents | 17 | Alternative minimum tax (AMT) items |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | 19 | Distributions |
| | | 20 | Other information |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| 14 | Self-employment earnings (loss) | | |

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

2019

For calendar year 2019, or tax year

beginning / / 2019 ending / /

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

See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN Name

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

Beginning Ending

| | | | |
|---------|---|--------|---|
| Profit | % | Ending | % |
| Loss | % | | % |
| Capital | % | | % |

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

Beginning Ending

| | | |
|---------------------------------|----|----|
| Nonrecourse | \$ | \$ |
| Qualified nonrecourse financing | \$ | \$ |
| Recourse | \$ | \$ |

Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis

Beginning capital account
Capital contributed during the year
Current year net income (loss)
Other increase (decrease) (attach explanation)
Withdrawals & distributions
Ending capital account

M Did the partner contribute property with a built-in gain or loss?

Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning
Ending

Final K-1

Amended K-1

651119

OMB No. 1545-0123

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

| | | | |
|----|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | | |
| 4c | Total guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 6c | Dividend equivalents | 17 | Alternative minimum tax (AMT) items |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | 19 | Distributions |
| | | 20 | Other information |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| 14 | Self-employment earnings (loss) | | |

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

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

| | <i>Report on</i> | <i>Code</i> | <i>Report on</i> |
|---|---|---|---|
| 1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows. | | H Undistributed capital gains credit | Schedule 3 (Form 1040 or 1040-SR), line 13, box a |
| Passive loss | See the Partner's Instructions | I Biofuel producer credit | See the Partner's Instructions |
| Passive income | Schedule E, line 28, column (h) | J Work opportunity credit | See the Partner's Instructions |
| Nonpassive loss | See the Partner's Instructions | K Disabled access credit | |
| Nonpassive income | Schedule E, line 28, column (k) | L Empowerment zone employment credit | |
| 2. Net rental real estate income (loss) | See the Partner's Instructions | M Credit for increasing research activities | |
| 3. Other net rental income (loss) | | N Credit for employer social security and Medicare taxes | |
| Net income | Schedule E, line 28, column (h) | O Backup withholding | See the Partner's Instructions |
| Net loss | See the Partner's Instructions | P Other credits | |
| 4a. Guaranteed payment Services | See the Partner's Instructions | 16. Foreign transactions | |
| 4b. Guaranteed payment Capital | See the Partner's Instructions | A Name of country or U.S. possession | Form 1116, Part I |
| 4c. Guaranteed payment Total | See the Partner's Instructions | B Gross income from all sources | |
| 5. Interest income | Form 1040 or 1040-SR, line 2b | C Gross income sourced at partner level | |
| 6a. Ordinary dividends | Form 1040 or 1040-SR, line 3b | <i>Foreign gross income sourced at partnership level</i> | Form 1116, Part I |
| 6b. Qualified dividends | Form 1040 or 1040-SR, line 3a | D Reserved for future use | |
| 6c. Dividend equivalents | See the Partner's Instructions | E Foreign branch category | |
| 7. Royalties | Schedule E, line 4 | F Passive category | |
| 8. Net short-term capital gain (loss) | Schedule D, line 5 | G General category | |
| 9a. Net long-term capital gain (loss) | Schedule D, line 12 | H Other | Deductions allocated and apportioned at partner level |
| 9b. Collectibles (28%) gain (loss) | 28% Rate Gain Worksheet, line 4 (Schedule D instructions) | I Interest expense | |
| 9c. Unrecaptured section 1250 gain | See the Partner's Instructions | J Other | Form 1116, Part I |
| 10. Net section 1231 gain (loss) | See the Partner's Instructions | <i>Deductions allocated and apportioned at partnership level to foreign source income</i> | Form 1116, Part I |
| 11. Other income (loss) | | K Reserved for future use | |
| <i>Code</i> | | L Foreign branch category | |
| A Other portfolio income (loss) | See the Partner's Instructions | M Passive category | |
| B Involuntary conversions | See the Partner's Instructions | N General category | |
| C Sec. 1256 contracts & straddles | Form 6781, line 1 | O Other | Other information |
| D Mining exploration costs recapture | See Pub. 535 | P Total foreign taxes paid | |
| E Cancellation of debt | See the Partner's Instructions | Q Total foreign taxes accrued | Form 1116, Part II |
| F Section 743(b) positive adjustments | | R Reduction in taxes available for credit | Form 1116, line 12 |
| G Section 965(a) inclusion | | S Foreign trading gross receipts | Form 8873 |
| H Income under subpart F (other than inclusions under sections 951A and 965) | | T Extraterritorial income exclusion | Form 8873 |
| I Other income (loss) | | U through V | Reserved for future use |
| 12. Section 179 deduction | See the Partner's Instructions | W Section 965 information | See the Partner's Instructions |
| 13. Other deductions | | X Other foreign transactions | |
| A Cash contributions (60%) | See the Partner's Instructions | 17. Alternative minimum tax (AMT) items | |
| B Cash contributions (30%) | | A Post-1986 depreciation adjustment | See the Partner's Instructions and the Instructions for Form 6251 |
| C Noncash contributions (50%) | | B Adjusted gain or loss | |
| D Noncash contributions (30%) | | C Depletion (other than oil & gas) | |
| E Capital gain property to a 50% organization (30%) | | D Oil, gas, & geothermal—gross income | |
| F Capital gain property (20%) | Form 4952, line 1 | E Oil, gas, & geothermal—deductions | |
| G Contributions (100%) | | F Other AMT items | See the Partner's Instructions |
| H Investment interest expense | | 18. Tax-exempt income and nondeductible expenses | |
| I Deductions—royalty income | | A Tax-exempt interest income | Form 1040 or 1040-SR, line 2a |
| J Section 59(e)(2) expenditures | See the Partner's Instructions | B Other tax-exempt income | See the Partner's Instructions |
| K Excess business interest expense | See the Partner's Instructions | C Nondeductible expenses | See the Partner's Instructions |
| L Deductions—portfolio (other) | Schedule A, line 16 | 19. Distributions | |
| M Amounts paid for medical insurance | Schedule A, line 1, or Schedule 1 (Form 1040 or 1040-SR), line 16 | A Cash and marketable securities | See the Partner's Instructions |
| N Educational assistance benefits | See the Partner's Instructions | B Distribution subject to section 737 | |
| O Dependent care benefits | Form 2441, line 12 | C Other property | |
| P Preproductive period expenses | See the Partner's Instructions | 20. Other information | |
| Q Commercial revitalization deduction from rental real estate activities | See Form 8582 instructions | A Investment income | Form 4952, line 4a |
| R Pensions and IRAs | See the Partner's Instructions | B Investment expenses | Form 4952, line 5 |
| S Reforestation expense deduction | See the Partner's Instructions | C Fuel tax credit information | Form 4136 |
| T through U | Reserved for future use | D Qualified rehabilitation expenditures (other than rental real estate) | See the Partner's Instructions |
| V Section 743(b) negative adjustments | See the Partner's Instructions | E Basis of energy property | |
| W Other deductions | | F through G | |
| X Section 965(c) deduction | | H Recapture of investment credit | See Form 4255 |
| 14. Self-employment earnings (loss) | | I Recapture of other credits | See the Partner's Instructions |
| Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE. | | J Look-back interest—completed long-term contracts | See Form 8697 |
| A Net earnings (loss) from self-employment | Schedule SE, Section A or B | K Look-back interest—income forecast method | See Form 8866 |
| B Gross farming or fishing income | See the Partner's Instructions | L Dispositions of property with section 179 deductions | See the Partner's Instructions |
| C Gross non-farm income | See the Partner's Instructions | M Recapture of section 179 deduction | |
| 15. Credits | | N Interest expense for corporate partners | |
| A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings | See the Partner's Instructions | O through Y | |
| B Low-income housing credit (other) from pre-2008 buildings | | Z Section 199A information | |
| C Low-income housing credit (section 42(j)(5)) from post-2007 buildings | | AA Section 704(c) information | |
| D Low-income housing credit (other) from post-2007 buildings | | AB Section 751 gain (loss) | |
| E Qualified rehabilitation expenditures (rental real estate) | | AC Section 1(h)(5) gain (loss) | See the Partner's Instructions |
| F Other rental real estate credits | | AD Deemed section 1250 unrecaptured gain | |
| G Other rental credits | | AE Excess taxable income | |
| | | AF Excess business interest income | |
| | | AG Gross receipts for section 59A(e) | |
| | | AH Other information | |