

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

		Code	Report on
1. Ordinary business income (loss).	Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss	See the Shareholder's Instructions	N	Credit for employer social security and Medicare taxes
Passive income	Schedule E, line 28, column (g)	O	Backup withholding
Nonpassive loss	Schedule E, line 28, column (h)	P	Other credits
Nonpassive income	Schedule E, line 28, column (j)		
2. Net rental real estate income (loss)	See the Shareholder's Instructions	14. Foreign transactions	
3. Other net rental income (loss)		A	Name of country or U.S. possession
Net income	Schedule E, line 28, column (g)	B	Gross income from all sources
Net loss	See the Shareholder's Instructions	C	Gross income sourced at shareholder level
4. Interest income	Form 1040, line 8a		Foreign gross income sourced at corporate level
5a. Ordinary dividends	Form 1040, line 9a	D	Passive category
5b. Qualified dividends	Form 1040, line 9b	E	General category
6. Royalties	Schedule E, line 4	F	Other
7. Net short-term capital gain (loss)	Schedule D, line 5		Deductions allocated and apportioned at shareholder level
8a. Net long-term capital gain (loss)	Schedule D, line 12	G	Interest expense
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	H	Other
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions		Deductions allocated and apportioned at corporate level to foreign source income
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	I	Passive category
10. Other income (loss)		J	General category
Code		K	Other
A	Other portfolio income (loss)		Other information
B	Involuntary conversions	L	Total foreign taxes paid
C	Sec. 1256 contracts & straddles	M	Total foreign taxes accrued
D	Mining exploration costs recapture	N	Reduction in taxes available for credit
E	Other income (loss)	O	Foreign trading gross receipts
11. Section 179 deduction	See the Shareholder's Instructions	P	Extraterritorial income exclusion
12. Other deductions		Q	Other foreign transactions
A	Cash contributions (50%)	15. Alternative minimum tax (AMT) items	
B	Cash contributions (30%)	A	Post-1986 depreciation adjustment
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%)	E	Oil, gas, & geothermal—deductions
G	Contributions (100%)	F	Other AMT items
H	Investment interest expense	16. Items affecting shareholder basis	
I	Deductions—royalty income	A	Tax-exempt interest income
J	Section 59(e)(2) expenditures	B	Other tax-exempt income
K	Deductions—portfolio (2% floor)	C	Nondeductible expenses
L	Deductions—portfolio (other)	D	Distributions
M	Preproductive period expenses	E	Repayment of loans from shareholders
N	Commercial revitalization deduction from rental real estate activities	17. Other information	
O	Reforestation expense deduction	A	Investment income
P	Domestic production activities information	B	Investment expenses
Q	Qualified production activities income	C	Qualified rehabilitation expenditures (other than rental real estate)
R	Employer's Form W-2 wages	D	Basis of energy property
S	Other deductions	E	Recapture of low-income housing credit (section 42(j)(5))
13. Credits		F	Recapture of low-income housing credit (other)
A	Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	G	Recapture of investment credit
B	Low-income housing credit (other) from pre-2008 buildings	H	Recapture of other credits
C	Low-income housing credit (section 42(j)(5)) from post-2007 buildings	I	Look-back interest—completed long-term contracts
D	Low-income housing credit (other) from post-2007 buildings	J	Look-back interest—income forecast method
E	Qualified rehabilitation expenditures (rental real estate)	K	Dispositions of property with section 179 deductions
F	Other rental real estate credits	L	Recapture of section 179 deduction
G	Other rental credits	M	Section 453(l)(3) information
H	Undistributed capital gains credit	N	Section 453A(c) information
I	Biofuel producer credit	O	Section 1260(b) information
J	Work opportunity credit	P	Interest allocable to production expenditures
K	Disabled access credit	Q	CCF nonqualified withdrawals
L	Empowerment zone employment credit	R	Depletion information—oil and gas
M	Credit for increasing research activities	S	Amortization of reforestation costs
		T	Section 108(i) information
		U	Net investment income