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Schedule K-1 Entries and Where They Go

- 1) *Line 9a Net long-term capital gain (loss)* is entered on line 12 of Schedule D.
- 2) Line 9c Unrecaptured section 1250 gain is entered on line 19 of Schedule D, after completing the unrecaptured Section 1250 worksheet that appears on Page D-14 of the Schedule D Instructions. That amount would again figure into the return when you complete the Schedule D tax worksheet, on page D-15 of the Schedule D instructions. If line 18 of Unrecaptured Section 1250 Worksheet is more than 0, enter the result on Schedule D, line 19.
- 3) Line 9c of Schedule K-1 includes that portion of the gain reported on line 10 that should be taxed at the 25% rate. Since the Line 9c amount is already included in the line 10 amount, you would not add the two together for reporting purpose.
- 4) *Line 10 Net section 1231 gain (loss)* is entered on Part I, line 2 of Form 4797.
- 5) Complete Lines 3 through 6 of Form 4797.
- 6) If line 7, which is a result of lines 2 through 6, is a loss, enter the amount on line 11 of Form 4797 and skip lines 8 and 9 of Form 4797. Unless the entire passive activity is disposed of, a loss is subject to limitations. You will need to complete Form 8582 to figure how much of the loss is allowed on Form 4797.
 - If you have a net overall loss from section 1231 transactions, the loss is treated as ordinary loss and reported on line 14 of Form 1040.
- 7) If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on line 11 of Schedule D.
 - If you have a net overall section 1231 gain, the gain is considered ordinary up to the amount of any section 1231 losses from the previous five years that have not been recaptured as ordinary income. The rest of the gain would be treated as a long-term capital gain and the amount should be entered on line 11 of Schedule D.

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- 8) *Line 10 Net section 1231 gain (loss)* is also entered on Worksheet 3 of Form 8582 to determine the amount of allowed passive losses for the current year.
- 9) *Line 11 E Cancellation of Debt* The cancellation of debt income should be reported as passive activity income and entered on Form 8582, worksheet 3, and on Form 1040, Line 21.
- 10) Form 8582 accumulates all your passive income and loss and determines how much of the loss you can deduct in the current year. Enter any unallowed losses from prior years in column (c) of Worksheet 3. You can find these amounts on Worksheet 5, column (c), of your 2015 Form 8582.
- 11) *Line 17B Gain Adjustment* This amount is your share of the partnership's adjusted gain or loss. If you are an individual partner, report this amount on line 17 of Form 6251.

California K-1 Entries and Where They Go

- 12) *Line 10a Total Gain under IRC Section 1231* is entered on Part I, line 2a of Form 3801.
- 13) Form 3801 accumulates all your passive income and loss and determines how much of the loss you can deduct in the current year. In case of an entire disposition of passive activity, any unused or suspended prior years unallowed passive losses is entered on line 2c of Form 3801.

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Investor K-1 Guide



Please use this guide as a reference regarding capital gains resulted from a sale of a property

		Your Records 🔀
Com	plete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and ksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax.	l Capital Gain Tax
•	ption: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if: Line 15 or line 16 of Schedule D is zero or less and you have no qualified dividends on Form 1040, line 96 (or Form 1040NR, line 10	0b); or
•	Form 1040, line 43 (or Form 1040NR, line 41) is zero or less.	
Inste	ead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).	
1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the	
2.	Instructions for Form 1040, line 44). Enter your qualified dividends from Form 1040, line 9b (or Form	1.
3.	1040NR, line 10b) 2. Enter the amount from Form 4952 (used to figure investment interest expense	
	deduction), line 4g	
6.	Subtract line 4 from line 3. If zero or less, enter -0	
8.	Enter the smaller of line 3 or line 4	
10.	Add lines 18 and 19 of Schedule D** 10.	
12.	Enter the smaller of line 9 or line 11	
	Subtract line 12 from line 10 . Subtract line 13 from line 1, If zero or less, enter -0-	13.
	Subtract line 15 from line 1. If zero or less, enter -0-	14.
	\$34,500 if single or married filing separately; \$69,000 if married filing jointly or qualifying widow(er); or \$46,250 if bacd of household	
	Enter the smaller of line 1 or line 15	
18.	Enter the smaller of line 14 or line 16	
	Enter the larger of line 17 or line 18	
20.	If lines 1 and 16 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.	
	Enter the smaller of line 1 or line 13	
	Enter the amount from line 20 (if line 20 is blank, enter -0-) 22. Subtract line 22 from line 21. If zero or less, enter -0- 23.	
	Multiply line 23 by 15% (.15)	24.
	If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.	
	Enter the smaller of line 9 above or Schedule D, line 19	
	Enter the amount from line 1 above	
28.	Subtract line 27 from line 26. If zero or less, enter -0	
	Subtract line 28 from line 25. If zero or less, enter -0-	
50.	Multiply line 29 by 25% (.25) If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.	30.
31.	Add lines 19, 20, 23, and 29	
32.	Subtract line 31 from line 1	
	Multiply line 32 by 28% (.28)	33.
	Figure the tax on the amount on line 19. If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	34.
	Add times 24, 30, 33, and 34 Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the	56.
	amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	36.
37.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount	
	tins amount on Form 1040, line 44 (or Form 1040/NK, line 42). (If you are tiling Form 2555 or 2555-E2, do not effect this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	37.
	*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.	
	**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for	
	Form 1040, line 44, before completing this line.	

If	you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.
1. If	you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form
41	197 (but not on Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did
	ot have any such property, go to line 4. If you had more than one such property, see instructions
3. S	abtract line 2 from line 1
4. E	nter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment
	les of trade or business property held more than 1 year (see instructions)
"t	inrecaptured section 1250 gain"
6. A	dd lines 3 through 5
	nter the smaller of line 6 or the gain from Form 4797, line 7
	ubtract line 8 from line 7. If zero or less, enter -0-
10. E	nter the amount of any gain from the sale or exchange of an interest in a partnership attributable to
	arecaptured section 1250 gain (see instructions)
11. E	nter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 199-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated
in	vestment company) or in connection with a Form 1099-R
12. E	nter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other spositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of
F	orm 4797 for the year of sale (see instructions).
13. A	dd lines 9 through 12
	you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 rough 4 of the 28% Rate Gain Worksheet. Otherwise, enter -0
	nter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain,
eı	tter -0
16. E	nter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 form 1041), box 11, code C*
17. C	ombine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a
	in, enter -0
18. U	nrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0 If more than zero, ter the result here and on Schedule D, line 19
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	f you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign
	f you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign arned Income Tax Worksheet in the Form 1040 instructions before completing this line.
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epartment o ternal Reve	797 of the Treasury nue Service hown on return	(Also Invo	Juntary Conve Juder Sections Attach	ISINESS Proprisions and Reca 179 and 280F(to your tax return. eparate instruction	pture Amounts	form4797.	Att Se	B No. 1545-0184 2018 achment quence No. 27
sub Part I	er the gross proceeds stitute statement) that Sales or Exchan Than Casualty o	you are including ges of Proper	on line 2, 10, or ty Used in a T	20 (see instructions	s)	ary Conver	other	(g) Gain or (loss)
	of property	(mo., day, yr.)	(mo., day, yr.)	sales price	allowable since acquisition	improvement expense of	ts and	Subtract (f) from the sum of (d) and (e)
3 Gair	n, if any, from Form 4684	, line 39					3	
	tion 1231 gain from insta						4	
5 Sec	tion 1231 gain or (loss) fi	rom like-kind exch	anges from Form	8824			5	
6 Gair	n, if any, from line 32, fro	m other than casu	alty or theft				6	
7 Con	nbine lines 2 through 6. I	Enter the gain or (Id	oss) here and on t	he appropriate line a	s follows:		7	
line	7 on line 11 below and	skip lines 8 and 9	If line 7 is a gai	ners. If line 7 is zero in and you did not h		amount from section 1231		
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§ 1040		ent of the Treasury—Informal Revenue Service (99) Individual Income Tax Return 2018 OMB No. 1545-	0074 IRS Us	e Only—	Do not write or staple in this space
or the year Jan. 1-Dec		or other tax year beginning , 2018, ending , 20		Ís	ee separate instructions.
Your first name and		Last name		Y	our social security number
					1 1
If a joint return, spou	use's first	name and initial Last name		Sį	ouse's social security number
					1 1
Home address (num	ber and s	treet). If you have a P.O. box, see instructions.	Apt. no		Make sure the SSN(s) above
					and on line 6c are correct
City, town or post office	ce, state, a	nd ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign
		T			eck here if you, or your spouse if filing rily, want \$3 to go to this fund. Check
Foreign country nan	ne	Foreign province/state/county For	reign postal co	ab	ox below will not change your tax or
Filing Status					person). (See instructions.) If
Check only one				hild but	not your dependent, enter thi
oneck only one	3	Married filing separately. Enter spouse's SSN above child's name and full name here. ► 5 ☐ Qualifying w		h dana	ndent child
	6a	Yourself. If someone can claim you as a dependent, do not check box 6a		. ucpe	Boxes checked
Exemptions	b	Spouse			on 6a and 6b
		Dependents: (2) Dependent's (3) Dependent's (4) / ii	child under ag	e 17	No. of children on 6c who: • lived with you
	(1) First		g for child tax o e instructions)	redit	lived with you did not live with
					you due to divorce or separation
f more than four dependents, see					(see instructions)
nstructions and					Dependents on 6c not entered above
check here 🕨 🗌					Add numbers on
	d	Total number of exemptions claimed			lines above 🕨
ncome	7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
	8a	Taxable interest. Attach Schedule B if required	1.1	8a	_
Attach Form(s)	ь	Tax-exempt interest. Do not include on line 8a 8b		-	1 1
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required	1.11	9a	
attach Forms W-2G and	10	Qualified dividends		10	1 1
1099-R if tax	11	Alimony received		11	
was withheld.	12	Business income or (loss). Attach Schedule C or C-EZ		12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	▶ □	13	
f you did not	14	Other gains or (losses). Attach Form 4797		14	
get a W-2, see instructions.	15a	IRA distributions . 15a b Taxable amount		15b	
occ mondonono.	16a	Pensions and annuities 16a b Taxable amount		16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach S	chedule E	17	
Enclose, but do not attach, any	18	Farm income or (loss). Attach Schedule F		18	
payment. Also,	19	Unemployment compensation		19	
olease use Form 1040-V.	20a	Social security benefits 20a b Taxable amount		20b	
-orm 1040-V.	21 22	Other income. List type and amount Combine the amounts in the far right column for lines 7 through 21. This is your total in		21	
	23	Educator expenses	icome >	22	_
Adjusted	24	Certain business expenses of reservists, performing artists, and	_	-	
Gross	24	fee-basis government officials. Attach Form 2106 or 2106-EZ 24	i		
ncome	25	Health savings account deduction, Attach Form 8889 . 25		1	
	26	Moving expenses. Attach Form 3903 26			
	27	Deductible part of self-employment tax. Attach Schedule SE . 27			
	28	Self-employed SEP, SIMPLE, and qualified plans 28			
	29	Self-employed health insurance deduction 29			
	30	Penalty on early withdrawal of savings			
	31a	Alimony paid b Recipient's SSN ▶ 31a		4	
	32	IRA deduction		4	
	33	Student loan interest deduction	-	4	
	34	Tuition and fees. Attach Form 8917		4	
	35	Domestic production activities deduction. Attach Form 8903 35		-	1
	36 37	Add lines 23 through 35		36	

,	EDULE D n 1040)	•	Gains and Lo			H	OMB No. 1545-00
	nent of the Treasury Revenue Service (99)	► Attach to F Information about Schedule D and i ► Use Form 8949 to list you		ons is at www.irs.go		1040.	Attachment Sequence No. 12
Name(s	s) shown on return					Your social s	security number
Part	Short-T	erm Capital Gains and Losses – A	ssets Held One	Year or Less			
This fo		before completing line 1, 2, or 3. ier to complete if you round off cents to	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	gain (ljustments to or loss from) 8949, Part I, , column (g)	Subtract column (e column (d) and co
		Is from all Forms 8949 with box					
2 :	Short-term tota	ls from all Forms 8949 with box I					
3 :	Short-term tota	ls from all Forms 8949 with box (
		from Form 6252 and 5 form gain o		4684, 6781, and 88	324	. 4	
5 1	Net short-term	gain or (loss) from partnerships	o arations,				
6	Short-term capit	al loss carryover. Enter the amount, if	any, from line 8 of			over	
,	Worksheet in th	e instructions				۰	
		capital gain or (loss). Combine lines is or losses, go to Part II below. Otherw					
Part	m capital gair	is or losses, go to Part II below. Otherv arm Capital Gains and Losses—A	ise, go to Part III or ssets Held More	the back	<u></u>		
Part Comp	capital gair Long To olete Form 8949	is or losses, go to Part II below. Otherv	ise, go to Part III or ssets Held More (d) Proceeds (sales price) from Form(s)	the back	(g) Ad gain i		(h) Gain or (lo Subtract column (column (d) and co
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Schedule K-1 (Form 1065)	2018	Pa	Partner's Share of Deductions, Cred	f Cur	OMB No. 154 rrent Year Income, and Other Items
Department of the Treasury	For calendar year 2018, or tax	1	Ordinary business income (loss)	15	Credits
Internal Revenue Service	year beginning, 201	18			
	ending, 20	_ 2	Net rental real estate income (loss)		
Partner's Share of Incon		3	Other net rental income (loss)	16	Foreign transactions
Credits, etc. ▶s	ee back of form and separate instruction	ns.			-
Part I Information About	ut the Partnership	4	Guaranteed payments	1	
 A Partnership's employer identificati 	on number	5	Interest income	-	
B Partnership's name, address, city,		⊢l°	interest income		
Partnership s name, address, city,	state, and ZIP code	6a	Ordinary dividends	1	
		6b	Qualified dividends		
C IRS Center where partnership filed	return	7	Royalties		
D Check if this is a publicly trade	ed partnership (PTP)	8	Net short-term capital gain (loss)	İ	
Part II Information Abou	ut the Partner	9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AM
E Partner's identifying number					
		9b	Collectibles (28%) gain (loss)		
F Partner's name, address, city, stat	e, and ZIP code	9c	Unrecaptured section 1250 gain	┨	
		10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
			Other income floa	4	nondeductible expenses
G General partner or LLC member-manager	Lieu partner or other LLC member	11	Other income (los		
H Domestic parts	☐ Foreign partner		II /	1	
mat by of entity is this partner?		4		19	
	RA/SEP/Keogh/etc.), check here	12	Section 179 deduction	19	Distributions
J Partner's share of profit, loss, and	capital (see instructions):		Occion 175 deduction		
Beginning	Endin	13	Other deductions		
Profit	%	6		20	Other information
Loss		6_			
Capital	% 9	6_		-	
K Partner's share of liabilities at year	end	- 1			
Nonrecourse	\$	14	Self-employment earnings (loss)	1	
Qualified nonrecourse financip	. \$	- ├			
Recourse	· /	-1			
L Partner's capital count analysis		*\$0	e attached statement for ad	dition	al information
Beginning cantal account .			o attached statement for au	and the	ar irrormation.
Capital intributed during le year	\$	_ I			
Current year increase decrease	. \$	_ _			
inthdrawals & districtions . Ending capital acount	. \$ (_ [ق			
Enuing capital Count	. •	For IRS Use Only			
☐ Tay asis ☐ GAAP	Section 704(b) book	n s			
ther (er rain)		l Ę			
		ı2			
	with a built-in gain or loss?	- 1			
Yes No If "Yes," attach statement (see		- 1			

orksheet 1-For Form 8582, Lines 1			ions.)	T				
Name of activity		nt year		Prior years			Overall	gain or loss
-	(a) Net income (b) Net loss (line 1a) (line 1b)		(c) Unat wed lose the 1c)		(d)	Gain	(r Loss	
otal. Enter on Form 8582, lines 1a, 1b, ad 1c							7	
orksheet 2—For Form 8582, Lines 2	a and 2b (Se In	structions	.)	(ls) De	ior vea			
Name of activity	(a) urrent de uctions (t year (line 2a)	unall	owed dec		ling _b)	(c)	Overall loss
			L					
otal. Enter on Form 8582, line 2a and								
orksheet 3—For For 8582, Lines 3			uns.)					
Name of activity	Currer			Prior	years		Overall	gain or loss
Nativity of activity	(a) Net income (line 3a)	Net (lin	bss b)	(c) Una loss (li	llowed ne 3c)	(d)	Gain	(e) Loss
otal. Enter on Form 8582, lines 3a, 3b,								
orksheet 4—Use this worksheet if a	n amount is sho	wn on Fo	rm 85	B2, line	10 or 14	(See in	structio	ns.)
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Lo	ss	(b) F	tatio	(c) S allo	Special wance	(d) Subtract column (c) fror column (a)
						-		-
	'							
otal	Losses (See in	structions	.)					
Name of activity	Form or sched and line numb to be reported (see instruction	ule er on	(a) Lo	ss	(b)	Ratio	(c) Unallowed loss
		_					-	
		_						
	•							

Form See separate instructions. Pattent to Form 1040 or Form 1041. Information about Form 8582 and its instructions is available at www.irs.gov					2018 Attachment Sequence No. 88
lame(s) shown on return			Identifying r	iumber
Pari					
	Caution: Complete Worksheets 1, Il Real Estate Activities With Active Pa				
	al Allowance for Rental Real Estate Ac		r active participation, se		
	Activities with net income (enter the		1 1		
	column (a))		1a		
b	Activities with net loss (enter the amour				
	(b))		1b ()	
С	Prior years unallowed losses (enter the		4- (,	
	column (c))	L	1c (1d	
	nercial Revitalization Deductions From	Rental Real Estate Activities		IU	
	Commercial revitalization deductions from		2a ()	
b	Prior year unallowed commercial rev	ritalization deductions from			
	Worksheet 2, column (b)		2b ()	
	Add lines 2a and 2b	<u> </u>		2c (
	her Passive Activities				
	Activities with net income (enter the column (a))		3a		
b	Activities with net loss (enter the amour (b))		3b ()	
С	Prior years unallowed losses (enter the		I. I		
	column (c))		3c (1	
<u>a</u>	Combine lines 3a, 3b, and 3c			3d	
4	Combine lines 1d, 2c, and 3d. If this li your return; all losses are allowed, inclu 2b, or 3c. Report the losses on the form	iding any prior year unallowed l is and schedules normally used	osses entered on line 1		
		oss, go to Part II.			
		oss (and line 1d is zero or more)			
		oss (and lines 1d and 2c are zer			
	on: If your filing status is married filing so or Part III. Instead, go to line 15.	eparately and you lived with you	r spouse at any time of	iring the y	ear, do not complete
Part					
5	Enter the smaller of the loss on line 1d		iono foi air example.	5	
6	Enter \$150,000. If married filing separat		6		
7	Enter modified adjusted gross income, but not		7		
	Note: If line 7 is greater than or equal	to line 6, skip lines 8 and 9,			
	enter -0- on line 10. Otherwise, go to lin				
8	Subtract line 7 from line 6		8		
9	Multiply line 8 by 50% (.5). Do not enter me				
10	Enter the smaller of line 5 or line 9 . If line 2c is a loss, go to Part III. Otherwi			10	
Part			tions From Bental B	aal Ectate	Activities
ent.	Note: Enter all numbers in Part III a				,
11	Enter \$25,000 reduced by the amount, if				
12	Enter the loss from line 4			12	
13	Reduce line 12 by the amount on line 10			13	
14	Enter the smallest of line 2c (treated as	a positive amount), line 11, or li	ne 13	14	
Part					
15	Add the income, if any, on lines 1a and			15	
16	Total losses allowed from all passive instructions to find out how to report the li-		es 10, 14, and 15. Se	16 16	