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# U.S. Return of Partnership Income

For calendar year 2019, or tax year beginning \_\_\_\_\_, 2019, ending \_\_\_\_\_, 20\_\_\_\_\_.

**2019**

► Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

<b>A</b> Principal business activity	<b>Type or Print</b>	Name of partnership	<b>D</b> Employer identification number
<b>B</b> Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.	<b>E</b> Date business started
<b>C</b> Business code number		City or town, state or province, country, and ZIP or foreign postal code	<b>F</b> 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.

<b>Income</b>	<b>1a</b>	Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b>	Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b>	Balance. Subtract line 1b from line 1a . . . . .		<b>1c</b>
	<b>2</b>	Cost of goods sold (attach Form 1125-A) . . . . .		<b>2</b>
	<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .		<b>3</b>
	<b>4</b>	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .		<b>4</b>
	<b>5</b>	Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR)) . . . . .		<b>5</b>
	<b>6</b>	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .		<b>6</b>
	<b>7</b>	Other income (loss) (attach statement) . . . . .		<b>7</b>
	<b>8</b>	<b>Total income (loss).</b> Combine lines 3 through 7 . . . . .		<b>8</b>
<b>Deductions</b> <small>(see instructions for limitations)</small>	<b>9</b>	Salaries and wages (other than to partners) (less employment credits) . . . . .		<b>9</b>
	<b>10</b>	Guaranteed payments to partners . . . . .		<b>10</b>
	<b>11</b>	Repairs and maintenance . . . . .		<b>11</b>
	<b>12</b>	Bad debts . . . . .		<b>12</b>
	<b>13</b>	Rent . . . . .		<b>13</b>
	<b>14</b>	Taxes and licenses . . . . .		<b>14</b>
	<b>15</b>	Interest (see instructions) . . . . .		<b>15</b>
	<b>16a</b>	Depreciation (if required, attach Form 4562) . . . . .	<b>16a</b>	
	<b>b</b>	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .	<b>16b</b>	<b>16c</b>
	<b>17</b>	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .		<b>17</b>
	<b>18</b>	Retirement plans, etc. . . . .		<b>18</b>
<b>19</b>	Employee benefit programs . . . . .		<b>19</b>	
<b>20</b>	Other deductions (attach statement) . . . . .		<b>20</b>	
<b>21</b>	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .		<b>21</b>	
<b>22</b>	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8 . . . . .		<b>22</b>	
<b>Tax and Payment</b>	<b>23</b>	Interest due under the look-back method—completed long-term contracts (attach Form 8697) . . . . .		<b>23</b>
	<b>24</b>	Interest due under the look-back method—income forecast method (attach Form 8866) . . . . .		<b>24</b>
	<b>25</b>	BBA AAR imputed underpayment (see instructions) . . . . .		<b>25</b>
	<b>26</b>	Other taxes (see instructions) . . . . .		<b>26</b>
	<b>27</b>	<b>Total balance due.</b> Add lines 23 through 26 . . . . .		<b>27</b>
	<b>28</b>	Payment (see instructions) . . . . .		<b>28</b>
	<b>29</b>	<b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed . . . . .		<b>29</b>
	<b>30</b>	<b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment . . . . .		<b>30</b>

**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. <input type="checkbox"/> Yes <input type="checkbox"/> No
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.

**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>a</b> <input type="checkbox"/> Domestic general partnership		
<b>b</b> <input type="checkbox"/> Domestic limited partnership		
<b>c</b> <input type="checkbox"/> Domestic limited liability company		
<b>d</b> <input type="checkbox"/> Domestic limited liability partnership		
<b>e</b> <input type="checkbox"/> Foreign partnership		
<b>f</b> <input type="checkbox"/> Other ►		

<b>2</b> At the end of the tax year:		
<b>a</b> 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>b</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 . . . . .		

<b>3</b> At the end of the tax year, did the partnership:		
<b>a</b> 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	(iv) Percentage Owned in Voting Stock

<b>b</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 . . . . .		
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(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

<b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?	<b>Yes</b>	<b>No</b>
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.		
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.		
<b>c</b> 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.		
<b>d</b> 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.		

<b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? . . . . .		
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<b>6</b> 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? . . . . .		
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<b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .		
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<b>8</b> 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 ►		
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<b>9</b> 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 . . . . .		
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<b>10a</b> 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.		
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<b>b</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 . . . . .		
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**Schedule B** Other Information (continued)

	Yes	No
<b>c</b> 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 . . . . .		
<b>11</b> 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"/>		
<b>12</b> 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? . . . . .		
<b>13</b> 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 . . . . . ▶		
<b>14</b> 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 . . . ▶		
<b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return . . . . . ▶		
<b>16a</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions . . . . .		
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .		
<b>17</b> Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return . . . . . ▶		
<b>18</b> Enter the number of partners that are foreign governments under section 892 . . . . . ▶		
<b>19</b> 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)? . . . . .		
<b>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 . . . . .		
<b>21</b> Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1T(b)(14)? . . . . .		
<b>22</b> 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 . . . . . ▶ \$		
<b>23</b> 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 . . . . .		
<b>24</b> Does the partnership satisfy one or more of the following? See instructions . . . . . <b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. <b>b</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. <b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
<b>25</b> 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 ▶ _____
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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 ▶ _____
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<b>26</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . . If "Yes," enter the amount from Form 8996, line 14 . . . . . ▶ \$		
<b>27</b> 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 . . . . . ▶		
<b>28</b> 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? . . . . .		

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

**Analysis of Net Income (Loss)**

<b>1</b>	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 . . . . .						<b>1</b>
<b>2</b>	Analysis by partner type:						
	<b>(i)</b> Corporate	<b>(ii)</b> Individual (active)	<b>(iii)</b> Individual (passive)	<b>(iv)</b> Partnership	<b>(v)</b> Exempt Organization	<b>(vi)</b> Nominee/Other	
<b>a</b>	General partners						
<b>b</b>	Limited partners						

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

<b>1</b>	Net income (loss) per books . . . . .		<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): _____		<b>a</b>	Tax-exempt interest \$ _____	
<b>3</b>	Guaranteed payments (other than health insurance) . . . . .		<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		<b>a</b>	Depreciation \$ _____	
<b>a</b>	Depreciation \$ _____		<b>8</b>	Add lines 6 and 7 . . . . .	
<b>b</b>	Travel and entertainment \$ _____		<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
<b>5</b>	Add lines 1 through 4 . . . . .				

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

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

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**  
▶ **Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.**

Name		Employer identification number	
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	
<b>2</b>	Purchases . . . . .	<b>2</b>	
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b>	
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	
<b>8</b>	<b>Cost of goods sold.</b> 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 . . . . .	<b>8</b>	
<b>9a</b>	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>b</b>	Check if there was a writedown of subnormal goods . . . . .		<input type="checkbox"/>
<b>c</b>	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .		<input type="checkbox"/>
<b>d</b>	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	<b>9d</b>	
<b>e</b>	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
<b>f</b>	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 nonincidental, 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 Address City, State, Zip	Profit % Loss % Capital %	Beginning	Ending	Beginning Capital Account Capital Contributed Current year income/loss Other increase/decrease Withdrawals/distribution Ending Capital Account	
Partner ID					
	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) .....					<b>Partner's liabilities are entered directly on K-1</b>
12. Section 179 deduction .....					
13. Other deductions .....					

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Schedule K-1 (Form 1065)

2019

Department of the Treasury Internal Revenue Service

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
F Name, address, city, state, and ZIP code for partner entered in E
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
K Partner's share of liabilities: Beginning Ending

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

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

Table with 4 columns: Line number, Description, Column number, and Other information. Rows include: 1 Ordinary business income (loss) Credits; 2 Net rental real estate income (loss); 3 Other net rental income (loss) 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 Alternative minimum tax (AMT) items; 7 Royalties; 8 Net short-term capital gain (loss); 9a Net long-term capital gain (loss) 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); 12 Section 179 deduction; 13 Other deductions; 14 Self-employment earnings (loss); 19 Distributions; 20 Other information.

21 More than one activity for at-risk purposes\*
22 More than one activity for passive activity purposes\*

\*See attached statement for additional information.

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