Publication 3416
1065 *e - file* Program
U.S. Return of Partnership Income
for Tax Year 2002
(Publication 1525 Supplement)

Internal Revenue Service
Electronic Tax Administration

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.

Introduction

Publication 3416 (Tax Year 2002)
Filing Season Supplement for Electronic Return Trading Partners

This publication is a supplement to Publication 1525 and is intended for Trading Partners already in the IRS *e-file* program. It contains a list of forms and schedules that will be accepted electronically for Tax Year 2002 and Form Field Exhibits that are helpful in resolving error conditions identified in the Acknowledgement Error Record. Form Field Exhibits are also helpful in accurately locating specific fields on Form 1065 Partnership Income tax returns, Schedules K-1, as well as all associated forms and schedules that are accepted electronically. This publication is automatically mailed to Trading Partners that receive Publication 1525.

NOTE: At the time of printing this publication, some of the tax forms/schedules for Tax Year 2002 are still in draft and have not been finalized. If there are changes to the final version of forms/schedules that will effect the Field Length, Field Description or if lines are added or deleted, we will issue change pages. However, the final forms/schedules will be available at the IRS website (www.irs.gov).

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

- IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS **(***)**, MUST CONTAIN POSITIVE AMOUNTS.

- MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (******) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (left JUSTIFIED), BLANKS OR ZEROS.

- A "**b**" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.

- A FIELD NUMBER PRECEDED BY AN "**@**" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.

- A FIELD NUMBER PRECEDED BY AN "*****" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.

- FIELDS WITH EITHER ONE OF THESE SIGNS (**@**,*****) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.

- FIELD NUMBERS PRECEDED BY A "**+**" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.

- FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY

1. **Form 1065** (U.S. Partnership Return of Income)

2. **Schedule A (Form 5713)** (International Boycott Factor (Section 999(c)(1))

3. **Schedule A (Form 8609)** (Annual Statement)

4. **Schedule B (Form 5713)** (Specifically Attributable Taxes and Income (Section 999(c)(2))

5. **Schedule C (Form 5713)** (Tax Effect of the International Boycott Provisions)

6. **Schedule D (Form 1065)** (Capital Gains and Losses)

7. **Schedule F (Form 1040)** (Profit or Loss From Farming)

8. **Schedule J (Form 5471)** (Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation)

9. **Schedule K-1 (Form 1065)** (Partner's Share of Income, Credits, Deductions, etc.);

10. **Schedule K-1 (Form 8865)** (Partner's Share of Income, Credits, Deductions, etc.)

11. **Schedule M (Form 5471)** (Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons)

12. **Schedule N (Form 5471)** (Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company)

13. **Schedule O (Form 5471)** Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock)

14. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership

15. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges in Interest in a Foreign Partnership

16. **Form 982** (Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment)

17. **Form 3468** (Investment Credit)

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)

18. **Form 4255** (Recapture of Investment Credit)
19. **Form 4562** (Depreciation and Amortization)
20. **Form 4684** (Casualties and Theft)
21. **Form 4797** (Sale of Business Property)
22. **Form 5471** (Information Return of U.S. Persons with Respect to Certain Corporations)
23. **Form 5713** (International Boycott Report)
24. **Form 5884** (Work Opportunity Credit)
25. **Form 6252** (Installment Sale Income)
26. **Form 6478** (Credit for Alcohol Used as Fuel)
27. **Form 6765** (Credit for Increasing Research Activities)
28. **Form 6781** (Gains and Losses from Section 1256 Contracts and Straddles)
29. **Form 8082** (Notice of Inconsistent Treatment or Amended Return)
30. **Form 8271** (Investor Reporting of Tax Shelter)
31. **Form 8275** (Disclosure Statement)
32. **Form 8275-R** (Regulation Disclosure Statement)
33. **Form 8283** (Noncash Charitable Contributions)
34. **Form 8308** (Report of a Sale or Exchange of Certain Partnership Interests)
35. **Form 8586** (Low-Income Housing Credit)
36. **Form 8609** (Low-Income Housing Credit Allocation Certification)
37. **Form 8611** (Recapture of Low Income Housing)
38. **Form 8621** (Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund)

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)

39. **Form 8697** (Interest Computation Under the Look Method for Completed Long-Term Contracts

40. **Form 8820** (Orphan Drug Credit)

41. **Form 8824** (Like Kind Exchange)

42. **Form 8825** (Real Estate Income and Expenses of a Partnership or a S Corporation)
43. **Form 8826** (Disable Access Credit)

44. **Form 8830** (Enhanced Oil Recovery Credit)

45. **Form 8832** (Entity Classification Election)

46. **Form 8834** (Qualified Electric Vehicle Credit)

47. **Form 8835** (Renewable Electricity Production Credit)

48. **Form 8844** (Empowerment Zone Employment Credit)

49. **Form 8845** (Indian Employment Credit)

50. **Form 8846** (Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips)

51. **Form 8847** (Credit for Contributions to Selected Community Development Corporations)

52. **Form 8861** (Welfare-to-Work Credit)

53. **Form 8865** (Return of U.S. Persons With Respect to Certain Foreign Partnerships)

54. **Form 8866** (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2002, or tax year beginning 0010 **, 2002, and ending** 0020 **, 20** . .
0007 ► **See separate instructions.**

OMB No. 1545-0099

2002

A Principal business activity 0100	**Use the IRS label. Otherwise, print or type.**	Name of partnership 0040 0050 0030	**D Employer identification number** 0130
B Principal product or service 0110		Number, street, and room or suite no. If a P.O. box, see page 13 of the instructions. 0060	**E** Date business started 0140
C Business code number 0120		City or town, state, and ZIP code 0070 0080 0090	**F** Total assets (see page 14 of the instructions) $ 0150

G Check applicable boxes: **(1)** ☐ Initial return 0160 **(2)** ☐ Final return 0170 **(3)** ☐ Name change 0175 **(4)** ☐ Address change 0180 **(5)** ☐ Amended return 0190/NO ENTRY

H Check accounting method: **(1)** ☐ Cash 0200 **(2)** ☐ Accrual 0210 **(3)** ☐ Other (specify) ► 0220 0230

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ► 0240

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

Income	**1a** Gross receipts or sales	1a	0250			
	b Less returns and allowances	1b	0260	1c	0270	
	2 Cost of goods sold (Schedule A, line 8)			2	0280	
	3 Gross profit. Subtract line 2 from line 1c			3	0290	
	4 Ordinary income (loss) from other partnerships, estates, and trusts *(attach schedule)*			4	0300	@0310
	5 Net farm profit (loss) *(attach Schedule F (Form 1040))*			5	0320	
	6 Net gain (loss) from Form 4797, Part II, line 18			6	0330	
	7 Other income (loss) *(attach schedule)*			7	0340	@0350
	8 **Total income (loss).** Combine lines 3 through 7			8	0360	
Deductions (see page 15 of the instructions for limitations)	**9** Salaries and wages (other than to partners) (less employment credits)			9	0370***	
	10 Guaranteed payments to partners			10	0400***	
	11 Repairs and maintenance			11	0410	
	12 Bad debts			12	0420	
	13 Rent			13	0430***	
	14 Taxes and licenses			14	0440***	
	15 Interest			15	0450***	*0455
	16a Depreciation (if required, attach Form 4562)	16a	0460			
	b Less depreciation reported on Schedule A and elsewhere on return	16b	0470	16c	0480	
	17 Depletion **(Do not deduct oil and gas depletion.)**			17	0490	
	18 Retirement plans, etc.			18	0500	
	19 Employee benefit programs			19	0510	
	20 Other deductions *(attach schedule)*			20	0520	@0530
	21 **Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	0540	
	0541 0542 0545 @0547					
	22 **Ordinary income (loss)** from trade or business activities. Subtract line 21 from line 8			22	0550	

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

► Signature of general partner or limited liability company member ► Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No** 0555 0557

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ► ☐ 0570	Preparer's SSN or PTIN 0580
Firm's name (or yours if self-employed), address, and ZIP code ► 0560 0590 0610 0620 0630 0640		EIN ►	0600
		Phone no. ( )	0645

For Paperwork Reduction Act Notice, see separate instructions. 0650

Cat. No. 11390Z *0660 Form **1065** (2002)

Draft as of 8/05/2002

Schedule A Cost of Goods Sold (see page 18 of the instructions)

1	Inventory at beginning of year	1	0680***	
2	Purchases less cost of items withdrawn for personal use	2	0690	
3	Cost of labor	3	0700	
4	Additional section 263A costs *(attach schedule)*	4	0710	@0720
5	Other costs *(attach schedule)*	5	0730	@0740
6	**Total.** Add lines 1 through 5	6	0750	
7	Inventory at end of year	7	0760***	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	0770	

9a Check all methods used for valuing closing inventory:

X or BLANK

0780 (i) ☐ Cost as described in Regulations section 1.471-3

0790 (ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

0800 (iii) ☐ Other (specify method used and attach explanation) ► 0810 @0820

b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) ► ☐ 0830

c Check this box if the LIFO inventory method was adopted this tax year for any goods *(if checked, attach Form 970)* ► ☐ 0840,NO ENTRY

d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? 0850 ☐ Yes ☐ No 0855

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No 0865
If "Yes," attach explanation. @0870 0860

Schedule B Other Information

		Yes	No
1	What type of entity is filing this return? Check the applicable box:		
	0880 a ☐ Domestic general partnership 0882 b ☐ Domestic limited partnership		
	0884 c ☐ Domestic limited liability company 0886 d ☐ Domestic limited liability partnership		
	0887 e ☐ Foreign partnership 0889 f ☐ Other ►		
2	Are any partners in this partnership also partnerships?	0890	0895
3	During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If yes, see instructions for required attachment *0907	0900	0905
4	Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see **Designation of Tax Matters Partner** below	0910	0915
5	Does this partnership meet **all three** of the following requirements?		
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 $600,000; **and**		
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. 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 J on Schedule K-1	0920	0925
6	Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805 and 8813. See page 20 of the instructions	0930	0935
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	0940	0945
8	Has this partnership filed, or is it required to file, **Form 8264,** Application for Registration of a Tax Shelter?	0950	0955
9	At any time during calendar year 2002, 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 page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ► 0970	0960	0965
10	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. See page 20 of the instructions	0980	0985
11	Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under **Elections Made By the Partnership** on page 8 of the instructions *0997	0990	0995
12	Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return ► 0998		

Designation of Tax Matters Partner (see page 20 of the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ► 1000 Identifying number of TMP ► 1010

Address of designated TMP ► 1020
1030 1040 1050

Draft as of 8/05/2002

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

	(a) Distributive share items		(b) Total amount	
Income (Loss)	1 Ordinary income (loss) from trade or business activities (page 1, line 22)	1	1070	*1075
	2 Net income (loss) from rental real estate activities *(attach Form 8825)*	2	1080	*1085
	3a Gross income from other rental activities — 3a: 1090			
	b Expenses from other rental activities *(attach schedule)* — 3b: 1100 @1105			
	c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	1110	
	4 Portfolio income (loss): a Interest income	4a	1120	
	b Ordinary dividends	4b	1130	
	c Royalty income	4c	1140	
	d Net short-term capital gain (loss) *(attach Schedule D (Form 1065))*	4d	1150	
	e (1) Net long-term capital gain (loss) *(attach Schedule D (Form 1065))*	4e(1)	1160	
	(2) 28% rate gain (loss) ► 1163 (3) Qualified 5-year gain ► 1165			
	f Other portfolio income (loss) *(attach schedule)*	4f	1170	@1175
	5 Guaranteed payments to partners	5	1180	
	6 Net section 1231 gain (loss) (other than due to casualty or theft) *(attach Form 4797)*	6	1190	
	7 Other income (loss) *(attach schedule)*	7	1200	@1205
Deductions	8 Charitable contributions *(attach schedule)*	8	1210	@1215
	9 Section 179 expense deduction *(attach Form 4562)*	9	1220	
	10 Deductions related to portfolio income (itemize)	10	1230	@1235
	11 Other deductions *(attach schedule)*	11	1240	@1245
Credits	12a Low-income housing credit:			
	(1) From partnerships to which section 42(j)(5) applies	12a(1)	1250	*1255
	(2) Other than on line 12a(1)	12a(2)	1260	*1265
	b Qualified rehabilitation expenditures related to rental real estate activities *(attach Form 3468)*	12b	1290	*1297
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	1300 1305	*1307
	d Credits related to other rental activities	12d	1310 1315	*1317
	13 Other credits	13	1320 1325	*1327
Investment Interest	14a Interest expense on investment debts	14a	1330	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	14b(1)	1340	
	(2) Investment expenses included on line 10 above	14b(2)	1350	
Self-Employment	15a Net earnings (loss) from self-employment	15a	1370	
	b Gross farming or fishing income	15b	1380	
	c Gross nonfarm income	15c	1390	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a	1420	
	b Adjusted gain or loss	16b	1425	*1427
	c Depletion (other than oil and gas)	16c	1430	
	d (1) Gross income from oil, gas, and geothermal properties	16d(1)	1440	*1445
	(2) Deductions allocable to oil, gas, and geothermal properties	16d(2)	1450	*1455
	e Other adjustments and tax preference items *(attach schedule)*	16e	1460	@1465
Foreign Taxes	17a Name of foreign country or U.S. possession ► 1470 *1473			
	b Gross income from all sources	17b	1475	
	c Gross income sourced at partner level	17c	1480	@1485
	d Foreign gross income sourced at partnership level: @1505			
	(1) Passive ► 1490 (2) Listed categories *(attach schedule)* ► 1500 (3) General limitation ►	17d(3)	1510	
	e Deductions allocated and apportioned at partner level:			
	(1) Interest expense ► 1520 (2) Other ►	17e(2)	1530	
	f Deductions allocated and apportioned at partnership level to foreign source income: @1555			
	(1) Passive ► 1540 (2) Listed categories *(attach schedule)* ► 1550 (3) General limitation ►	17f(3)	1560	
	g Total foreign taxes (check one): ► Paid ☐ Accrued ☐ 1580	17g	1590	@1595
	h Reduction in taxes available for credit *(attach schedule)* 1570	17h	1600	@1605
Other	18 Section 59(e)(2) expenditures: a Type ► 1606 b Amount ►	18b	1610	*1615
	19 Tax-exempt interest income	19	1620	
	20 Other tax-exempt income	20	1630	
	21 Nondeductible expenses	21	1640	
	22 Distributions of money (cash and marketable securities)	22	1650	*1655
	23 Distributions of property other than money	23	1660	@1665
	24 Other items and amounts required to be reported separately to partners *(attach schedule)* @1670			

Draft as of 8/05/2002

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 7 in column (b). From the result, subtract the sum of Schedule K, lines 8 through 11, 14a, 17g, and 18b	1	1710

2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a General partners	1711	1712	1713	1714	1715	1716
b Limited partners	1717	1718	1719	1720	1721	1722

Note: Schedules L, M-1 and M-2 are not required if Question 5 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		1740		1750
2a Trade notes and accounts receivable	1760		1770	
b Less allowance for bad debts	1780	1790	1800	1810
3 Inventories		1820		1830
4 U.S. government obligations		1840		1850
5 Tax-exempt securities		1860		1870
6 Other current assets *(attach schedule)*		1880		1890 @1895
7 Mortgage and real estate loans		1900		1910
8 Other investments *(attach schedule)*		1920		1930 @1935
9a Buildings and other depreciable assets	1940		1950	
b Less accumulated depreciation	1960	1970	1980	1990
10a Depletable assets	2000		2010	
b Less accumulated depletion	2020	2030	2040	2050
11 Land (net of any amortization)		2060		2070
12a Intangible assets (amortizable only)	2080		2090	
b Less accumulated amortization	2100	2110	2120	2130
13 Other assets *(attach schedule)*		2140		2150 @2155
14 **Total** assets		2160		2170
Liabilities and Capital				
15 Accounts payable		2180		2190
16 Mortgages, notes, bonds payable in less than 1 year		2200		2210
17 Other current liabilities *(attach schedule)*		2220		2230 @2235
18 All nonrecourse loans		2240		2250
19 Mortgages, notes, bonds payable in 1 year or more		2260		2270
20 Other liabilities *(attach schedule)*		2280		2290 @2295
21 Partners' capital accounts		2300		2310
22 **Total** liabilities and capital		2320		2330

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1 Net income (loss) per books	2340	6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize): a Tax-exempt interest $ 2410 *2415 2420	2430
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): *2345	2350		
3 Guaranteed payments (other than health insurance)	2355	7 Deductions included on Schedule K, lines 1 through 11, 14a, 17g, and 18b, not charged against book income this year (itemize): a Depreciation $ 2440 *2445 2450	2460
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17g, and 18b (itemize): a Depreciation $ 2360 b Travel and entertainment $ 2370 *2375 2380	2390	8 Add lines 6 and 7	2470
5 Add lines 1 through 4	2400	9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2480

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	2490	6 Distributions: a Cash	2540
2 Capital contributed: a Cash	2500	b Property	2550
b Property	2505	7 Other decreases (itemize): *2555	2560
3 Net income (loss) per books	2510		
4 Other increases (itemize): *2515	2520	8 Add lines 6 and 7	2570
5 Add lines 1 through 4	2530	9 Balance at end of year. Subtract line 8 from line 5	2580

Draft as of 8/05/2002

SCHEDULE A (Form 5713)

(Rev. October 2001)

Department of the Treasury
Internal Revenue Service

International Boycott Factor (Section 999(c)(1))

*Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)*

► **Attach to Form 5713.** ► **See instructions on page 2.**

OMB No. 1545-0216

Name | **Identifying number**

Name of country being boycotted (check one): ☐ Israel 0020 ☐ Other (identify) ► 0030 0040

Important: *If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.*

	Name of country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation: Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a	0050	0060	0070	0080
b	0090	0100	0110	0120
c	0130	0140	0150	0160
d	0170	0180	0190	0200
e	0210	0220	0230	0240
f	0250	0260	0270	0280
g	0290	0300	0310	0320
h	0330	0340	0350	0360
i	0370	0380	0390	0400
j	0410	0420	0430	0440
k	0450	0460	0470	0480
l	0490	0500	0510	0520
m	0530	0540	0550	0560
n	0570	0580	0590	0600
o	0610	0620	0630	0640
Total		0650	0660	0670

1	Numerator of boycott factor (add totals of columns (2), (3), and (4))		0680
2	Denominator of boycott factor:		
a	Total purchases from countries other than United States	0690	
b	Total sales to or from countries other than United States	0700	
c	Total payroll paid or accrued for services performed in countries other than United States	0710	
d	Total of lines 2a, b, and c		0720
3	**International boycott factor** (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) ►		0730

Draft as of 10/02/2001

SCHEDULE A (Form 8609)
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Annual Statement

► **Attach to Form 8609 and file with owner's Federal income tax return.**

► **For Paperwork Reduction Act Notice, see instructions for Form 8609.**

OMB No. 1545-0988

Attachment Sequence No. **36a**

A Building owner's name	**B Identifying number ►**	0020
0010	**C Building identification number ►**	0030

1	Eligible basis of building	1	0040	
2	Low-income portion (smaller of unit percentage or floor-space percentage) (if first year of the credit period, see instructions)	2	0050	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	0060	
4	Part-year adjustment for disposition or acquisition during the tax year	4	0070	
5	Credit percentage	5	0080	
6	Multiply line 3 or line 4 by the percentage on line 5	6	0090	
7	Additions to qualified basis, if any	7	0100	
8	Part-year adjustment for disposition or acquisition during the tax year	8	0110	
9	Credit percentage. Enter one-third of the percentage on line 5	9	0120	
10	Multiply line 7 or line 8 by the percentage on line 9	10	0130	
11	Section 42(f)(3)(B) modification	11	0140	
12	Add lines 10 and 11	12	0150	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	0160	
14	Disallowed credit due to Federal grants (see instructions)	14	0170	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	0180	
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	0190	
17	Adjustments for deferred first-year credit and prior election to accelerate credit (see instructions)	17	0200	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586 (see instructions)	18	0210	

General Instructions

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

Note: *Some of the line numbers on the December 1988 and March 1991 revisions of Form 8609 differ from later revisions. In these cases, the line references that correspond to the 1988 or 1991 revisions, if different, are shown in parentheses in these instructions.*

Purpose of Schedule

Schedule A (Form 8609) must be completed by the building owner each year of the 15-year compliance period, whether or not a credit is claimed for the tax year. For a building receiving separate allocations for the existing building and for the rehabilitation expenditures, a separate Schedule A must be completed for each credit claimed.

The building owner must attach Schedule A, the owner's copy of Form 8609, and **Form 8586,** Low-Income Housing Credit, to the owner's tax return. If the owner is a partnership, S corporation, estate, or trust (flow-through entity), the entity will complete and attach these forms to its return. If you are a partner, shareholder, or beneficiary in a flow-through entity that owns the building, Form 8586 is the only form needed to claim the credit.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611,** Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number from Part I, item E, of Form 8609.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement, increase the eligible basis of the building reported in Part II of the Form 8609 you file.

Note: *This increase cannot cause the credit on line 15 of Schedule A to exceed the credit amount allocated on line 1b, Part I of Form 8609.*

Basis reductions. The amount of eligible basis entered on Form 8609 does not include the cost of land, the amount of any Federal grant received for the building during the first year of the credit period, or any portion of a building's adjusted basis for which an election was made prior to November 5, 1990, under section 167(k). Do not reduce the eligible basis on line 1 of Schedule A by the amounts of any Federal grants received after the first year of the credit period. The calculation for line 14 of Schedule A will reduce the credit by the amount of any Federal grants received during the compliance period that did not reduce the eligible basis during the first year of the credit period.

For more details on determining eligible basis, see the instructions for Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Line 2. Only the portion of the basis on line 1 attributable to the low-income rental units in the building at the close of the tax year qualifies for the credit. This is the **smaller** of **(a)** the percentage of low-income units to all residential rental units (the "unit percentage") or **(b)** the percentage of floor space of the low-income units to the floor space of all residential rental units (the "floor space percentage"). This percentage must be shown on line 2 as a decimal carried out to at least four places (e.g., 50% = .5000). Low-income units are units occupied by qualifying tenants, while residential rental units are all units, whether or not occupied.

Generally, a unit is not treated as a low-income unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(i)(3) provides for certain exceptions (e.g., units that provide

SCHEDULE B (Form 5713)

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

Specifically Attributable Taxes and Income (Section 999(c)(2))

► Complete only if you are **not** computing a loss of tax benefits using the international boycott factor on Schedule A (Form 5713).

► **Attach to Form 5713.** ► **See instructions on page 2.**

OMB No. 1545-0216

Name

Identifying number

Name of country being boycotted (check one) . 0020 ☐ Israel 0030 ☐ Other (identify) ► 0040

Important: *If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.*

Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)

	Name of country	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
		Code	Description	Foreign taxes attributable to boycott operations	Prorated share of international boycott income	Taxable income attributable to boycott operations	Taxable income attributable to boycott operations
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
a	0050	0060	0070	0080	0090	NO ENTRY 0100	NO ENTRY 0110
b	0120	0130	0140	0150	0160	NO ENTRY 0170	NO ENTRY 0180
c	0190	0200	0210	0220	0230	NO ENTRY 0240	NO ENTRY 0250
d	0260	0270	0280	0290	0300	NO ENTRY 0310	NO ENTRY 0320
e	0330	0340	0350	0360	0370	NO ENTRY 0380	NO ENTRY 0390
f	0400	0410	0420	0430	0440	NO ENTRY 0450	NO ENTRY 0460
g	0470	0480	0490	0500	0510	NO ENTRY 0520	NO ENTRY 0530
h	0540	0550	0560	0570	0580	NO ENTRY 0590	NO ENTRY 0600
i	0610	0620	0630	0640	0650	NO ENTRY 0660	NO ENTRY 0670
j	0680	0690	0700	0710	0720	NO ENTRY 0730	NO ENTRY 0740
k	0750	0760	0770	0780	0790	NO ENTRY 0800	NO ENTRY 0810
l	0820	0830	0840	0850	0860	NO ENTRY 0870	NO ENTRY 0880
m	0890	0900	0910	0920	0930	NO ENTRY 0940	NO ENTRY 0950
n	0960	0970	0980	0990	1000	NO ENTRY 1010	NO ENTRY 1020
o	**Total** . . . . . ►			1030	1040	NO ENTRY 1050	NO ENTRY 1060

SCHEDULE C (Form 5713)
(Rev. November 2001)
Department of the Treasury
Internal Revenue Service

Tax Effect of the International Boycott Provisions

► **Attach to Form 5713.**
► **See instructions on page 2.**
► **For Paperwork Reduction Act Notice, see Instructions for Form 5713.**

OMB No. 1545-0216

Name

Identifying number 0010

1 Method used to compute loss of tax benefits (check one):

a International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below . . . . . ► ☐ 0020

b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below . . . . . ► ☐ 0030

2 Reduction of foreign tax credit (section 908(a)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the credit question on line 7d, Form 5713.

(1) Foreign tax credit before adjustment from Form 1116 or 1118. (See instructions.) 0040

(2) International boycott factor from Schedule A (Form 5713), line 3 0050

(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118. (See instructions.) 0060

(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) 0070

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) 0080
Enter the appropriate part of this amount on Form 1116 or 1118. (See instructions.)

3 Denial of deferral under subpart F (section 952(a)(3)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.

(1) Prorated share of total income of controlled foreign corporations (See instructions.) 0090

(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) 0100

(3) Subtract line 3a(2) from line 3a(1) 0110

(4) International boycott factor from Schedule A (Form 5713), line 3 0120

(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 24 of Worksheet A in the Form 5471 instructions 0130

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 24 of Worksheet A in the Form 5471 instructions 0140

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.

(1) Prorated share of section 995(b)(1)(F)(i) amount. (See instructions.) 0150

(2) International boycott factor from Schedule A (Form 5713), line 3 0160

(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and on line 10, Part I, Schedule J, Form 1120-IC-DISC 0170

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and on line 10, Part I, Schedule J, Form 1120-IC-DISC 0180

5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.

(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) 0190

(2) International boycott factor from Schedule A (Form 5713), line 3 0200

(3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC 0210

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC 0220

SCHEDULE D (Form 1065)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► **Attach to Form 1065.**

OMB No. 1545-0099

2002

Name of partnership

Employer identification number

0010

Draft as of 8/14/2002

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

*0020

	(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))
1	0030	0040	0050	0060	0070	0080
	0090	0100	0110	0120	0130	0140
	0150	0160	0170	0180	0190	0200
	0210	0220	0230	0240	0250	0260

2	Short-term capital gain from installment sales from Form 6252, line 26 or 37 . .	2	0390
3	Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . .	3	0395
4	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . .	4	0400
5	**Net short-term capital gain or (loss).** Combine lines 1 through 4 in column (f). Enter here and on Form 1065, Schedule K, line 4d or 7	5	0410

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

*0420

	(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	(g) 28% rate gain or (loss) *(see instr. below)
6	0430	0440	0450	0460	0470	0480	0485
	0490	0500	0510	0520	0530	0540	0545
	0550	0560	0570	0580	0590	0600	0605
	0610	0620	0630	0640	0650	0660	0665

7	Long-term capital gain from installment sales from Form 6252, line 26 or 37 . .	7	0790	0792
8	Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . .	8	0795	0797
9	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . .	9	0800	0805
10	Capital gain distributions	10	0810***	0812***
11	Combine lines 6 through 10 in column (g). Enter here and on Form 1065, Schedule K, line 4e(2) or 7	11		0815
12	**Net long-term capital gain or (loss).** Combine lines 6 through 10 in column (f). Enter here and on Form 1065, Schedule K, line 4e(1) or 7	12	0820	

***28% rate gain or (loss)** includes **all** "collectibles gains and losses" (as defined in the instructions).

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. **14**

Name of proprietor

Social security number (SSN) 0010/NO ENTRY

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. 0020

B Enter code from Part IV ► 0030

D Employer ID number (EIN), if any 0070

C Accounting method: (1) ☐ Cash 0040 (2) ☐ Accrual 0050

0080 0085

E Did you "materially participate" in the operation of this business during 2002? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Draft as of 7/23/2002

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0110			
2	Cost or other basis of livestock and other items reported on line 1	2	0120			
3	Subtract line 2 from line 1			3	0130	
4	Sales of livestock, produce, grains, and other products you raised			4	0140	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0150	5b Taxable amount	5b 0160	
6a	Agricultural program payments (see page F-2)	6a	0170	6b Taxable amount	6b 0180	
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election				7a 0190	@0200
b	CCC loans forfeited	7b	0210	7c Taxable amount	7c 0220	
8	Crop insurance proceeds and certain disaster payments (see page F-3):					
a	Amount received in 2002	8a	0230	8b Taxable amount	8b 0240	
@0250 c	If election to defer to 2003 is attached, check here ► ☐ 0260			8d Amount deferred from 2001	8d 0270	
9	Custom hire (machine work) income				9 0280	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)				10 0290	
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 ►				11 0300	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach **Form 4562**)	12	0320	25	Pension and profit-sharing plans	25	0480
13	Chemicals	13	0330	26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14	0340/NO ENTRY	a	Vehicles, machinery, and equipment	26a	0490
15	Custom hire (machine work)	15	0350	b	Other (land, animals, etc.)	26b	0500
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	0360	27	Repairs and maintenance	27	0510
				28	Seeds and plants purchased	28	0520
				29	Storage and warehousing	29	0530
17	Employee benefit programs other than on line 25	17	0370	30	Supplies purchased	30	0540
				31	Taxes	31	0550
18	Feed purchased	18	0380	32	Utilities	32	0560
19	Fertilizers and lime	19	0390	33	Veterinary, breeding, and medicine	33	0570
20	Freight and trucking	20	0400	34	Other expenses (specify): *0580		
21	Gasoline, fuel, and oil	21	0410	a	+0590	34a	+0600
22	Insurance (other than health)	22	0420	b	+0610	34b	+0620
23	Interest:			c	+0630	34c	+0640
*0450 a	Mortgage (paid to banks, etc.)	23a	0430	d	+0650	34d	+0660
*0460 b	Other	23b	0440	e	+0670	34e	+0680
24	Labor hired (less employment credits)	24	0470	f	+0690	34f	+0700

35	**Total expenses.** Add lines 12 through 34f ►	35	0710
36	**Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** If a loss, you **must** go on to line 37 (estates, trusts, and partnerships, see page F-6) 0720	36	0730

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
- If you checked 37a, enter the loss on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.**
- If you checked 37b, you **must** attach **Form 6198.**

37a ☐ All investment is at risk. 0740
37b ☐ Some investment is not at risk. 0750

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year					38	0780
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	0790	39b	Taxable amount	39b	0800
40a	Agricultural program payments	40a	0810	40b	Taxable amount	40b	0820
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					41a	0830
b	CCC loans forfeited	41b	0840	41c	Taxable amount	41c	0850
42	Crop insurance proceeds					42	0860
43	Custom hire (machine work) income					43	0870
44	Other income, including Federal and state gasoline or fuel tax credit or refund					44	0880
45	Add amounts in the right column for lines 38 through 44					45	0890
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	0900				
47	Cost of livestock, produce, grains, and other products purchased during the year	47	0910				
48	Add lines 46 and 47	48	0920				
49	Inventory of livestock, produce, grains, and other products at end of year	49	0930				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*					50	0940
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ►					51	0950

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Draft as of 7/23/2002

Part IV Principal Agricultural Activity Codes

Caution. File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Animal aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

SCHEDULE J (Form 5471)
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471 0009

Identifying number 0010

Name of foreign corporation 0020

Important. Enter amounts in functional currency.	**(a)** Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	**(b)** Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	**(c)** Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			**(d)** Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	*(ii)* Earnings Invested in Excess Passive Assets	*(iii)* Subpart F Income	
1 Balance at beginning of year	0030	0110	0170	0220	0270	0320
2a Current year E&P	0040					
b Current year deficit in E&P	0050					
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a, minus line 2b)	0060	0120				
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	0070	0130	0180	0230	0280	
5a Actual distributions or reclassifications of previously taxed E&P			0190	0240	0290	
b Actual distributions of nonpreviously taxed E&P	0080	0140				
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)			0200	0250	0300	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	0090	0150				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	0100	0160	0210	0260	0310	0330

SCHEDULE K-1 (Form 1065)
Department of the Treasury
Internal Revenue Service

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

► See separate instructions.

For calendar year 2002 or tax year beginning 0010 , 2002, and ending 0020 , 20

OMB No. 1545-0099

2002

Partner's identifying number ► 0030

Partnership's identifying number ► 0100

Partner's name, address, and ZIP code
0040 0050
0060 0065
0070 0080 0090

Partnership's name, address, and ZIP code
0110 0120
0130 0135
0140 0150 0160

A This partner is a 0170 ☐ general partner 0172 ☐ limited partner
0174 ☐ limited liability company member

B What type of entity is this partner? ► 0190

C Is this partner a ☐ domestic or a ☐ foreign partner?
0200 0210

D Enter partner's percentage of:

	(i) Before change or termination	(ii) End of year
Profit sharing	0220 %	0230 %
Loss sharing	0240 %	0250 %
Ownership of capital	*0275 0260 %	0270 %

E IRS Center where partnership filed return: 0280

F Partner's share of liabilities (see instructions):
Nonrecourse $ 0290
Qualified nonrecourse financing $ 0300
Other $ 0310

G Tax shelter registration number ► 0320

H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) 0330 ☐

I Check applicable boxes: **(1)** ☐ Final K-1 0340 **(2)** ☐ Amended K-1 0350/NO ENTRY

J Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
0370	0380	0390	(0420***)	0430

		(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	1	Ordinary income (loss) from trade or business activities	1	0440 *0445	See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
	2	Net income (loss) from rental real estate activities *0445	2	0450 *0455	
	3	Net income (loss) from other rental activities	3	0460 *0465	
	4	Portfolio income (loss):			
	a	Interest	4a	0470***	Sch. B, Part I, line 1
	b	Ordinary dividends	4b	0480***	Sch. B, Part II, line 5
	c	Royalties	4c	0490***	Sch. E, Part I, line 4
	d	Net short-term capital gain (loss)	4d	0500	Sch. D, line 5, col. (f)
	e	**(1)** Net long-term capital gain (loss)	4e(1)	0510	Sch. D, line 12, col. (f)
		(2) 28% rate gain (loss)	4e(2)	0513	Sch. D, line 12, col. (g)
		(3) Qualified 5-year gain	4e(3)	0515 *0517	Line 5 of worksheet for Sch. D, line 29
	f	Other portfolio income (loss) *(attach schedule)*	4f	0520 @0525	Enter on applicable line of your return.
	5	Guaranteed payments to partner	5	0530***	See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
	6	Net section 1231 gain (loss) (other than due to casualty or theft)	6	0540	
	7	Other income (loss) *(attach schedule)*	7	0550 @0555	Enter on applicable line of your return.
Deductions	8	Charitable contributions (see instructions) *(attach schedule)*	8	0560 @0565	Sch. A, line 15 or 16
	9	Section 179 expense deduction	9	0570***	See pages 7 and 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	10	Deductions related to portfolio income *(attach schedule)*	10	0580 @0585	
	11	Other deductions *(attach schedule)*	11	0590 @0595	
Credits	12a	Low-income housing credit:			
		(1) From section 42(j)(5) partnerships	12a(1)	0600 *0605	Form 8586, line 5
		(2) Other than on line 12a(1)	12a(2)	0610 *0615	
	b	Qualified rehabilitation expenditures related to rental real estate activities	12b	0640 0645 *0647	See page 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	0650 0653 *0655	
	d	Credits related to other rental activities	12d	0660 0663 *0665	
	13	Other credits	13	0670 0673 *0675	

Draft as of 8/05/2002

	(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Investment Interest	14a Interest expense on investment debts	14a	0700	Form 4952, line 1
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f	14b(1)	0710 *0715	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	(2) Investment expenses included on line 10	14b(2)	0720 *0725	
Self-employment	15a Net earnings (loss) from self-employment	15a	0730	Sch. SE, Section A or B
	b Gross farming or fishing income	15b	0740	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	c Gross nonfarm income	15c	0750	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a	0760	See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b Adjusted gain or loss	16b	0770	
	c Depletion (other than oil and gas)	16c	0780	
	d (1) Gross income from oil, gas, and geothermal properties	16d(1)	0790 *0795	
	(2) Deductions allocable to oil, gas, and geothermal properties	16d(2)	0800 *0805	
	e Other adjustments and tax preference items *(attach schedule)*	16e	0810 @0815	
Foreign Taxes	17a Name of foreign country or U.S. possession ► 0820			Form 1116, Part I
	b Gross income from all sources	17b	0825 @0835	
	c Gross income sourced at partner level	17c	0830	
	d Foreign gross income sourced at partnership level:			
	(1) Passive	17d(1)	0840	
	(2) Listed categories *(attach schedule)*	17d(2)	0850 @0855	
	(3) General limitation	17d(3)	0860	
	e Deductions allocated and apportioned at partner level:			
	(1) Interest expense	17e(1)	0870	
	(2) Other	17e(2)	0880	
	f Deductions allocated and apportioned at partnership level to foreign source income:			
	(1) Passive	17f(1)	0890	
	(2) Listed categories *(attach schedule)*	17f(2)	0900 @0905	
	(3) General limitation	17f(3)	0910	
	g Total foreign taxes (check one): ► ☐ Paid 0920 ☐ Accrued 0930	17g	0940	Form 1116, Part II
	h Reduction in taxes available for credit (*attach schedule*)	17h	0950 @0955	Form 1116, line 12
Other	18 Section 59(e)(2) expenditures: **a** Type ► 0960			See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Amount	18b	0970	
	19 Tax-exempt interest income	19	0980	Form 1040, line 8b
	20 Other tax-exempt income	20	0990	See pages 9 and 10 of Partner's Instructions for Schedule K-1 (Form 1065).
	21 Nondeductible expenses	21	1000	
	22 Distributions of money (cash and marketable securities)	22	1010 *1015	
	23 Distributions of property other than money	23	1020 @1025	
	24 Recapture of low-income housing credit:			
	a From section 42(j)(5) partnerships	24a	1030 *1035	Form 8611, line 8
	b Other than on line 24a	24b	1040	

Supplemental Information

25 Supplemental information required to be reported separately to each partner *(attach additional schedules if more space is needed):*

*1050

Draft as of 8/05/2002

SCHEDULE K-1 (Form 8865)

Department of the Treasury
Internal Revenue Service

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

► See Instructions for Form 8865.

OMB No. 1545-1668

2001

For calendar year 2001 or tax year beginning 0010 , 2001, and ending 0020 , 20

Partner's identifying number ► 0030

Partnership's identifying number ► 0140

Partner's name, address, and ZIP code
0040
0045
0050
0055
0060 0070 0080

Partnership's name, address, and ZIP code
0150
0160
0170
0175
0180 0190 0200

Enter partner's interest in:	(a) Beginning of tax year	(b) End of tax year
Profits	0210 %	0220 %
Capital	0230 %	0240 %
Deductions	0250 %	0260 %
Losses	0270 %	0280 %

Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 8865, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
0290	0300	0310	(0320***)	0330

	(a) Distributive share item		(b) Amount	
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1	0340	*0345
	2 Net income (loss) from rental real estate activities	2	0350	*0355
	3 Net income (loss) from other rental activities	3	0360	*0365
	4 Portfolio income (loss):			
	a Interest	4a	0370***	
	b Ordinary dividends	4b	0380***	
	c Royalties	4c	0390***	
	d Net short-term capital gain (loss)	4d	0400	
	e (1) Net long-term capital gain (loss)	4e(1)	0410	
	(2) 28% rate gain (loss)	4e(2)	0415	
	(3) Qualified 5-year gain	4e(3)	0420	*0425
	f Other portfolio income (loss) *(attach schedule)*	4f	0430	@0435
	5 Guaranteed payments to partner	5	0440***	
	6 Net section 1231 gain (loss) (other than due to casualty or theft)	6	0450	
	7 Other income (loss) *(attach schedule)*	7	0460	@0465
Deductions	8 Charitable contributions (see instructions) *(attach schedule)*	8	0470	@0475
	9 Section 179 expense deduction	9	0480***	
	10 Deductions related to portfolio income *(attach schedule)*	10	0490	@0495
	11 Other deductions *(attach schedule)*	11	0500	@0505
Credits	12a Low-income housing credit:			
	(1) From section 42(j)(5) partnerships	12a(1)	0510	*0515
	(2) Other than on line 12a(1)	12a(2)	0520	*0525
	b Qualified rehabilitation expenditures related to rental real estate activities 0545	12b	0550	*0557
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	0560 0565	*0567
	d Credits related to other rental activities	12d	0570 0575	*0577
	13 Other credits	13	0580 0585	*0587

For Paperwork Reduction Act Notice, see Instructions for Form 8865. Cat. No. 28396B *0590 **Schedule K-1 (Form 8865) (2001)**

		(a) Distributive share item		(b) Amount	
Investment Interest	14a	Interest expense on investment debts	14a	0610	
	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f	b(1)	0620	*0625
	(2)	Investment expenses included on line 10	b(2)	0630	*0635
Self-employment	15a	Net earnings (loss) from self-employment	15a	0640	
	b	Gross farming or fishing income	15b	0650	
	c	Gross nonfarm income	15c	0660	
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986	16a	0670	
	b	Adjusted gain or loss	16b	0680	
	c	Depletion (other than oil and gas)	16c	0690	
	d (1)	Gross income from oil, gas, and geothermal properties	d(1)	0700	*0705
	(2)	Deductions allocable to oil, gas, and geothermal properties	d(2)	0710	*0715
	e	Other adjustments and tax preference items *(attach schedule)*	16e	0720	@0725
Foreign Taxes	17a	Name of foreign country or U.S. possession ► 0730			
	b	Gross income from all sources	17b	0735	
	c	Gross income sourced at partner level	17c	0740	@0745
	d	Foreign gross income sourced at partnership level:			
	(1)	Passive	17d(1)	0750	
	(2)	Listed categories *(attach schedule)*	17d(2)	0760	@0765
	(3)	General limitation	17d(3)	0770	
	e	Deductions allocated and apportioned at partner level:			
	(1)	Interest expense	17e(1)	0780	
	(2)	Other	17e(2)	0790	
	f	Deductions allocated and apportioned at partnership level to foreign source income:			
	(1)	Passive	17f(1)	0800	
	(2)	Listed categories *(attach schedule)*	17f(2)	0810	@0815
	(3)	General limitation 0830 0840	17f(3)	0820	
	g	Total foreign taxes (check one): Paid ☐ Accrued ☐ Amount ►	17g	0850	
	h	Reduction in taxes available for credit (*attach schedule*)	17h	0860	@0865
Other	18	Section 59(e)(2) expenditures: **a** Type ► 0870 **b** Amount ►	18b	0880	
	19	Tax-exempt interest income	19	0890	
	20	Other tax-exempt income	20	0900	
	21	Nondeductible expenses	21	0910	
	22	Distributions of money (cash and marketable securities)	22	0920	*0925
	23	Distributions of property other than money	23	0930	@0935
	24	Recapture of low-income housing credit:			
	a	From section 42(j)(5) partnerships	24a	0940	*0945
	b	Other than on line 24a	24b	0950	

Supplemental Information

25 Supplemental information required to be reported separately to the partner *(attach additional schedules if more space is needed):*

*0960

*0965

SCHEDULE M (Form 5471)
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471 | **Identifying number**

Name of foreign corporation 0020

Important: *Complete a* ***separate*** *Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 12 of the instructions.*

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ 0022 0024

(a) Transactions of foreign corporation	**(b)** U.S. person filing this return	**(c)** Any domestic corporation or partnership controlled by U.S. person filing this return	**(d)** Any other foreign corporation or partnership controlled by U.S. person filing this return	**(e)** 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	**(f)** 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)	0030	0230	0430	0630	0830
2 Sales of property rights (patents, trademarks, etc.)	0040	0240	0440	0640	0840
3 Compensation received for technical, managerial, engineering, construction, or like services	0050	0250	0450	0650	0850
4 Commissions received	0060	0260	0460	0660	0860
5 Rents, royalties, and license fees received	0070	0270	0470	0670	0870
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)	0080	0280	0480	0680	0880
7 Interest received	0090	0290	0490	0690	0890
8 Premiums received for insurance or reinsurance	0100	0300	0500	0700	0900
9 Add lines 1 through 8	0110	0310	0510	0710	0910
10 Purchases of stock in trade (inventory)	0120	0320	0520	0720	0920
11 Purchases of tangible property other than stock in trade	0130	0330	0530	0730	0930
12 Purchases of property rights (patents, trademarks, etc.)	0140	0340	0540	0740	0940
13 Compensation paid for technical, managerial, engineering, construction, or like services	0150	0350	0550	0750	0950
14 Commissions paid	0160	0360	0560	0760	0960
15 Rents, royalties, and license fees paid	0170	0370	0570	0770	0970
16 Dividends paid	0180	0380	0580	0780	0980
17 Interest paid	0190	0390	0590	0790	0990
18 Add lines 10 through 17	0200	0400	0600	0800	1000
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions	0210	0410	0610	0810	1010
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions	0220	0420	0620	0820	1020

SCHEDULE N (Form 5471)
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company

OMB No. 1545-0704

► **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471 | **Identifying number**

Name of foreign corporation
0020

Important: *All amounts must be stated in U.S. dollars translated from functional currency. See page 12 of the instructions for the relevant exchange rate.*

Enter the relevant functional currency and the exchange rate used throughout this schedule ► 0030 0035 *0036

Part I Shareholder Information

Section A—Outstanding Securities Convertible Into Stock of the Corporation or Options Granted by the Corporation

Description of securities (attach a complete, detailed statement of conversion privileges)	Interest rate (%)	Face value	
		Beginning of year	End of year
+0040 @0045	0050	0060	0070
+0080 @0085	0090	0100	0110
+0120 @0125	0130	0140	0150
+0160 @0165	0170	0180	0190

Section B—List of Holders of Convertible Securities or Options Granted by the Corporation

Name and address of each holder of convertible securities or options (designate nonresident aliens)	Class of securities	Securities held				Explanation and date of any change in holdings of securities during the year
		Beginning of year		End of year		
		Number	Face value	Number	Face value	
0200 0205 0210 0220 0230 0240	0250	0260	0270	0280	0290	0300 0305
0310 0315 0320 0330 0340 0350	0360	0370	0380	0390	0400	0410 0415
0420 0425 0430 0440 0450 0460	0470	0480	0490	0500	0510	0520 0525

Part II Income Information

Section A—Undistributed Foreign Personal Holding Company Income

1	Gross income as defined in section 555 (attach schedule)	1	+0530	@0535
2	Deductions allowable under section 161 (attach schedule)	2	+0540	@0545
3	Taxable income or (loss) (subtract line 2 from line 1)	3	0550	
4	Adjustments to taxable income or (loss) (see page 12 of instructions):			
a	Taxes (see instructions)	4a	0560	@0565
b	Charitable contributions	4b	0570	
c	Special deductions disallowed	4c	0580	
d	Net operating loss	4d	0590	
e	Expenses and depreciation applicable to property of the taxpayer	4e	0600	@0605
f	Taxes and contributions to pension trusts	4f	0610	
g	Total adjustments (combine lines 4a through 4f)	4g	0620	
5	Combine line 3 and line 4g	5	0630	
6	Deduction for dividends paid during tax year. Enter the amount from Section B, line 12, below	6	0640	
7	Subtract line 6 from line 5	7	0650	
8	Deduction allowed under section 563(c) for dividends paid after close of tax year (see instructions). Attach designation required by Rev. Proc. 90-26, 1990-1 C.B. 512	8	+0660	@0665
9	Undistributed foreign personal holding company income (subtract line 8 from line 7)	9	0670	

Section B—Deduction for Dividends Paid During Tax Year (see instructions)

		Date paid		Amount
10	Taxable dividends paid during tax year:			
a	Cash	0680	10a	0690
b	Property other than cash or the corporation's own securities (indicate nature of property)	0700	10b	0710
c	Obligations of the corporation (bonds, notes, scrip, etc.)	0720	10c	0730
11	Consent dividends (attach schedule)		11	+0740 @0745
12	Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above		12	0750 *0755

SCHEDULE O (Form 5471)

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

Name of foreign corporation 0020

Important: *Complete a **separate** Schedule O for each foreign corporation for which information must be reported.*

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
0030 0035	0040 0050 0060 0070	0080	0090	0100
0110 0115	0120 0130 0140 0150	0160	0170	0180
0190 0195	0200 0210 0220 0230	0240	0250	0260
0270 0275	0280 0290 0300 0310	0320	0330	0340 *0345

Part II To Be Completed by U.S. Shareholders

Note: *If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.* *0620

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate: (1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
0350 0355 0360 0370 0380 0390 0395	0400	0410	0420	0430
0440 0445 0450 0460 0470 0480 0495	0490	0500	0510	0520
0530 0535 0540 0550 0560 0570 0575	0580	0590	0600	0610 *0615

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es) Officer	Director
0630 0635	0640 0650 0660 0670	0680	0690	0700
0710 0715	0720 0730 0740 0750	0760	0770	0780
0790 0795	0800 0810 0820 0830	0840	0850	0860 *0865

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired (1) Directly	(2) Indirectly	(3) Constructively
0870	0880	0890	0900	0910	0920	0930
0940	0950	0960	0970	0980	0990	1000
1010	1020	1030	1040	1050	1060	106

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired					
1080	1090 1100	1095 1110	1120	1130	1135	
1140	1150 1160	1155 1170	1180	1190	1195	
1200	1210 1220	1215 1230	1240	1250	1253	*1255

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
1260	1270	1280	1290	1300	1310	1320
1330	1340	1350	1360	1370	1380	1390
1400	1410	1420	1430	1440	1450	1460

(f) Amount received	(g) Name and address of person to whom disposition of stock was made					
1470	1480 1490	1485 1500	1510	1520	1525	
1530	1540 1550	1545 1560	1570	1580	1585	
1590	1600 1610	1605 1620	1630	1640	1643	*1645

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor				(b) Identifying number (if any)	(c) Date of transfer
1650 1660	1655 1670	1680	1690	1700	1710
1720 1730	1725 1740	1750	1760	1770	1780
1790 1800	1795 1810	1820	1830	1840	1850

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	
1860	1870	1880	1890
1900	1910	1920	1930
1940	1950	1960	1970 *1975

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits). *1980

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ▶ 1990

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example). *2000

SCHEDULE O (Form 8865)

Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership

(under section 6038B)

► **Attach to Form 8865. See Instructions for Form 8865.**

OMB No. 1545-1668

2001

Name of transferor

Filer's identifying number

Name of foreign partnership
0020

Part I **Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer		
Cash	0030		0040				0050	0055	
Marketable securities	0060	0070	0080	0090	0100	0110	0120	0125	
	0130	0140	0150	0160	0170	0180	0190	0195	
	0200	0210	0220	0230	0240	0250	0260	0265	
	0270	0280	0290	0300	0310	0320	0330	0335	*0337
Inventory	0340	0350	0360	0370	0380	0390	0400	0405	
	0410	0420	0430	0440	0450	0460	0470	0475	
	0480	0490	0500	0510	0520	0530	0540	0545	
	0550	0560	0570	0580	0590	0600	0610	0615	*0617
Tangible property used in trade or business	0620	0630	0640	0650	0660	0670	0680	0685	
	0690	0700	0740	0720	0730	0740	0750	0755	
	0760	0770	0780	0790	0800	0810	0820	0825	
	0830	0840	0850	0860	0870	0890	0900	0905	*0907
Intangible property	0910	0920	0930	0940	0950	0960	0970	0975	
	0980	0990	1000	1010	1020	1030	1040	1045	
	1050	1060	1070	1080	1090	1100	1110	1115	
	1120	1130	1140	1150	1160	1170	1180	1185	*1187
Other property	1190	1200	1210	1220	1230	1240	1250	1255	
	1260	1270	1280	1290	1300	1310	1320	1325	
	1330	1340	1350	1360	1370	1380	1390	1395	
	1400	1410	1420	1430	1440	1450	1460	1465	*1467

Supplemental Information Required To Be Reported (see instructions):
*1470

Part II **Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner	
1480 *1485	1490 *1495	1500	1510	1520	1530	1540	1550 *1555	
1560 *1565	1570 *1575	1580	1590	1600	1610	1620	1630 *1635	
1640 *1645	1650 *1655	1660	1670	1680	1690	1700	1710 *1715	
1720 *1725	1730 *1735	1740	1750	1760	1770	1780	1790 *1795	*1797

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . . ► ☐ **Yes** 1800 ☐ **No** 1810 *1813

*1815

For Paperwork Reduction Act Notice, see the Instructions for Form 8865. Cat. No. 25909U **Schedule O (Form 8865) 2001**

SCHEDULE P (Form 8865)

Department of the Treasury
Internal Revenue Service

Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership

(under section 6046A)

▶ Attach To Form 8865. See Instructions for Form 8865.

OMB No. 1545-1668

2001

Name of person filing Form 8865

Filer's identifying number

Name of foreign partnership

0020

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition
0030 0040 0050 0060 0070 0080	0090	0100	0110	0120 0125	0130 0135
0140 0150 0160 0170 0180 0190	0200	0210	0220	0230 0235	0240 0245
0250 0260 0270 0280 0290 0300	0310	0320	0330	0340 0345	0350 0355 *0357

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition
0360 0370 0380 0390 0400 0410	0420	0430	0440	0450 0455	0460 0465
0470 0480 0490 0500 0510 0520	0530	0540	0550	0560 0565	0570 0575
0580 0590 0600 0610 0620 0630	0640	0650	0660	0670 0675	0680 0685 *0687

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change
0690	0700	0710	0720	0730 0735	0740 0745
0750	0760	0770	0780	0790 0795	0800 0805
0810	0820	0830	0840	0850 0855	0860 0865 *0867

Part IV Supplemental Information Required To Be Reported (see instructions)

*0870

Form **982**

(Rev. September 2000)

Department of the Treasury
Internal Revenue Service

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

▶ **Attach this form to your income tax return.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Identifying number

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

a Discharge of indebtedness in a title 11 case . . . . . 0020 ☐

b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . . . 0030 ☐

c Discharge of qualified farm indebtedness . . . . . 0040 ☐

d Discharge of qualified real property business indebtedness . . . . . 0050 ☐

2 Total amount of discharged indebtedness excluded from gross income 2 0060

3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? . . . . . 0070 ☐ Yes 0080 ☐ No

Part II Reduction of Tax Attributes (You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements.)

@0085

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property	4	0090
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	0100
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	0110
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	0120
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	0130
9	Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge	9	0140
10	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10	0150
11	For a discharge of qualified farm indebtedness, applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5	11a	0160
b	Land used or held for use in a trade or business of farming	11b	0170
c	Other property used or held for use in a trade or business, or for the production of income	11c	0180
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	0190
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	0200

Part III Consent of Corporation to Adjustment of Basis of its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded $ 0210 from its gross income for the tax year beginning 0220, and ending 0230. Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of 0240.
(State of incorporation)

Note: *You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.* @0250

General Instructions

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

Purpose of form. Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Unless you check the box on line 1d or make the election on line 5, the amount excluded from gross income reduces certain tax attributes either dollar for dollar or 33⅓ cents per dollar (see below).

Use **Part I** of Form 982 to indicate why any amount received from the discharge of indebtedness should be excluded from gross income.

Use **Part II** to report your reduction of tax attributes. The reduction must be made in the following order:

- Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
- Any general business credit carryover to or from the tax year of the discharge (33⅓ cents per dollar);
- Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33⅓ cents per dollar);
- Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year) (dollar for dollar);
- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33⅓ cents per dollar) carryovers from the tax year of the discharge; and
- Any foreign tax credit carryover to or from the tax year of the discharge (33⅓ cents per dollar).

Use **Part III** to exclude from gross income under section 1081(b) any amounts of income attributable to the transfer of property described in that section.

Definitions. A "title 11 case" is a case under title 11 of the United States Code (relating to bankruptcy), but only if you are under the jurisdiction of the court in the case and the discharge of indebtedness is granted by the court or is under a plan approved by the court.

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

► **Attach to your tax return.**

OMB No. 1545-0155

2002

Attachment Sequence No. **52**

Name(s) shown on return

Identifying number 0010

Draft as of 8/09/2002

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):

a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . 0020 ► ☐ @0025

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

b Pre-1936 buildings . . . $ 0030 × 10% (.10) — 1b 0040

c Certified historic structures . . 0045 . . . $ 0050 × 20% (.20) — 1c 0060

(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . 0070

(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . 0071 / /

d (1) Enter the date on which the 24- or 60-month measuring period begins / / 0074 and ends / / 0075

(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . $ 0076

(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above . . . $ 0077

e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . — 1e 0080

2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . $ 0090 × 10% (.10) — 2 0100

3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) $ 0110 × 10% (.10) — 3 0120

4 Credit from cooperatives. Enter the unused investment credit from cooperatives . . . — 4 0130

5 **Total current year investment credit.** Add lines 1b through 4 . . . 0140 . . . 0150 — 5 0160 *0165

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits (see instructions) . . . — 6 0170

7 Alternative minimum tax (see instructions) . . . — 7 0180

8 Add lines 6 and 7 . . . — 8 0190

9a	Foreign tax credit	9a	0200
b	Credit for child and dependent care expenses (Form 2441, line 11)	9b	0210
c	Credit for the elderly or the disabled (Schedule R (Form 1040), Line 24)	9c	0220
d	Education credits (Form 8863, line 18)	9d	0230
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	9e	0235
f	Child tax credit (Form 1040, line 50)	9f	0240
g	Mortgage interest credit (Form 8396, line 11)	9g	0250
h	Adoption credit (Form 8839, line 18)	9h	0260
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i	0270
j	Possessions tax credit (Form 5735, line 17 or 27)	9j	0280
k	Credit for fuel from a nonconventional source	9k	0290
l	Qualified electric vehicle credit (Form 8834, line 20)	9l	0300

m Add lines 9a through 9l . . . — 9m 0310

10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 . . . — 10 0320

11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0- — 11 0340

12 Enter 25% (.25) of the excess, if any, of line 11 over $25,000 (see instructions) — 12 0350

13 Tentative minimum tax (see instructions) . . . — 13 0355

14 Enter the greater of line 12 or line 13 . . . — 14 0360

15 Subtract line 14 from line 10. If zero or less, enter -0- . . . — 15 0370

16 **Investment credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions . . . — 16 0380

Form **4255**
(Rev. August 2000)
Department of the Treasury
Internal Revenue Service

Recapture of Investment Credit

► **Attach to your income tax return.**

OMB No. 1545-0166

Attachment Sequence No. **65**

Name(s) as shown on return

Identifying number

Properties	Type of property-State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	0010
B	0130
C	0250
D	0370 *0375

Original Investment Credit

	Computation Steps: (see Specific Instructions)		**Properties** A	B	C	D
1	Original rate of credit	1	+0020	0140	0260	0380
2	Cost or other basis	2	+0023	0143	0263	0383
3	Original credit. Multiply line 2 by the percentage on line 1.	3	+0080	0200	0320	0440
4	Date property was placed in service	4	/+0084/	/0204/	/0324/	/0444/
5	Date property ceased to be qualified investment credit property	5	/+0090/	/0210/	/0330/	/0450/
6	Number of full years between the date on line 4 and the date on line 5	6	+0100	0220	0340	0460

Recapture Tax

7	Recapture percentage (see instructions)	7	+0110	0230	0350	0470	
8	Tentative recapture tax. Multiply line 3 by the percentage on line 7.	8	+0120	0240	0360	0480	
9	Add all the amounts on line 8			0483	0486		9 0490
10	Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)				*0495		10 0500
11	Add lines 9 and 10						11 0510
12	Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions						12 0520
13	Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions.						13 0530

General Instructions

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

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).
- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated the cost or other basis of property to you for which you claimed a credit.
- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ **See separate instructions.** ▶ **Attach to your tax return.**

OMB No. 1545-0172

2002

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
	0020	0010

Part I **Election To Expense Certain Tangible Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	$24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	0030
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0040
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	0050

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6	0060	0070	0080
	0090	0100	0110 *0115

7	Listed property. Enter the amount from line 29	7	0120
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0130
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0140
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562.	10	0150
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0160
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0170
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12 ▶	13	0180

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	0181 *0182
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	0183 @0184
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	0186

Part III **MACRS Depreciation (Do not** include listed property.**)** (See page 4 of the instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	0187
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here 0188 ▶ ☐		

Section B—Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		0190	0200	0210	0220	0230
b 5-year property		0240	0250	0260	0270	0280
c 7-year property		0290	0300	0310	0320	0330
d 10-year property		0340	0350	0360	0370	0380
e 15-year property		0390	0400	0410	0420	0430
f 20-year property		0440	0450	0460	0470	0480
g 25-year property		0482	25 yrs.	0484	S/L	0486
h Residential rental property	0490	0500	27.5 yrs.	MM	S/L	0510
	0520	0530	27.5 yrs.	MM	S/L	0540
i Nonresidential real property	0550	0560	39 yrs.	MM	S/L	0570
	0580	0590	0595	MM	S/L	0600

Section C—Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life		0610	0620	0630	S/L	0640
b 12-year		0650	12 yrs.	0660	S/L	0670
c 40-year	0680	0690	40 yrs.	MM	S/L	0700 *0705

Part IV **Summary** (see page 6 of the instructions)

21	Listed property. Enter amount from line 28.	21	0760
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	0770
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0780 *0790

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See page 8 of the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	0810 (e) 0815 Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction 0820	(i) 0825 Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)						25	0830	
26 Property used more than 50% in a qualified business use (see page 7 of the instructions):								
0840	0850	0860 %	0870	0880	0890	0900	0910	0920
0930	0940	0950 %	0960	0970	0980	0990	1000	1010
1020	1030	1040 %	1050	1060	1070	1080	1090	1100 *1105
27 Property used 50% or less in a qualified business use (see page 7 of the instructions):								
1120	1130	1140 %	1150	1160	1170	S/L 1175	1180	
1190	1200	1210 %	1220	1230	1240	S/L 1245	1250	
1260	1270	1280 %	1290	1300	1310	S/L 1315	1320	*1325
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	1330	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	1340

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6		
30 Total business/investment miles driven during the year (**do not** include commuting miles-see page 2 of the instructions)	1350		1420		1490		1560		1630		1700		
31 Total commuting miles driven during the year	1360		1430		1500		1570		1640		1710		
32 Total other personal (noncommuting) miles driven	1370		1440		1510		1580		1650		1720		*1735
33 Total miles driven during the year. Add lines 30 through 32	1380		1450		1520		1590		1660		1730		
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	
34 Was the vehicle available for personal use during off-duty hours?	1390	1395	1460	1465	1530	1535	1600	1605	1670	1675	1740	1745	
35 Was the vehicle used primarily by a more than 5% owner or related person?	1400	1405	1470	1475	1540	1545	1610	1615	1680	1685	1750	1755	
36 Is another vehicle available for personal use?	1410	1415	1480	1485	1550	1555	1620	1625	1690	1695	1760	1765	*1768

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 8 of the instructions).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	1770	1775
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	1780	1785
39 Do you treat all use of vehicles by employees as personal use?	1790	1795
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	1800	1805
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)	1810	1815

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions):					
1830	1840	1850	1860	1870	1880
1890	1900	1910	1920	1930	1940
43 Amortization of costs that began before your 2002 tax year				43	1950
44 **Total.** Add amounts in column (f). See page 9 of the instructions for where to report				44	1960 *1965

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► **See separate instructions.**
► **Attach to your tax return.**
► **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2002

Attachment Sequence No. **26**

Name(s) shown on tax return

Identifying number

Draft as of 7/23/2002

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each): *0020

Property **A** 0030

Property **B** 0120

Property **C** 0210

Property **D** 0300

		Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	2	0040	0130	0220	0310
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3	0050	0140	0230	0320
Note: *If line 2 is **more** than line 3, skip line 4.*					
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	0060***	0150***	0240***	0330***
5 Fair market value **before** casualty or theft	5	0070	0160	0250	0340
6 Fair market value **after** casualty or theft	6	0080	0170	0260	0350
7 Subtract line 6 from line 5	7	0090	0180	0270	0360
8 Enter the **smaller** of line 2 or line 7	8	0100	0190	0280	0370
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	0110	0200	0290	0380

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	0390
11	Enter the **smaller** of line 10 or $100	11	0400
12	Subtract line 11 from line 10	12	0410
	Caution: *Use only one Form 4684 for lines 13 through 18.*		
13	Add the amounts on line 12 of all Forms 4684	13	0420
14	Add the amounts from line 4 of all Forms 4684	14	0430
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	0440
16	If line 14 is **less** than line 13, enter the difference	16	0450
17	Enter 10% of your adjusted gross income from Form 1040, line 36. Estates and trusts, see instructions	17	0460
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	0470

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number**

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.) *0510

19 Description of properties (show type, location, and date acquired for each):

Property **A** 0520

Property **B** 0610

Property **C** 0700

Property **D** 0790

		Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	20	0530	0620	0710	0800
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. **Note:** *If line 20 is **more** than line 21, skip line 22.*	21	0540	0630	0720	0810
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22	0550***	0640***	0730***	0820***
23 Fair market value **before** casualty or theft	23	0560	0650	0740	0830
24 Fair market value **after** casualty or theft	24	0570	0660	0750	0840
25 Subtract line 24 from line 23	25	0580	0670	0760	0850
26 Enter the **smaller** of line 20 or line 25. **Note:** *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*	26	0590	0680	0770	0860
27 Subtract line 21 from line 26. If zero or less, enter -0-	27	0600	0690	0780	0870

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions). **28** 0880

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	**(b)** Losses from casualties or thefts *(i)* Trade, business, rental or royalty property	**(b)** Losses from casualties or thefts *(ii)* Income-producing and employee property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29 0890	(0900***)	(0910***)	0920
0930	(0940***)	(0950***)	0960
30 Totals. Add the amounts on line 29 — 30	(0970***)	(0980***)	0990
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions 1000 — 31			1010
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions 1020 — 32			1030
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32 — 33			1040
34 1050	(1060***)	(1070***)	1080
1090	(1100***)	(1110***)	1120
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) — 35	(1130***)	(1140***)	
36 Total gains. Add lines 33 and 34, column (c) — 36			1150
37 Add amounts on line 35, columns (b)(i) and (b)(ii) — 37			1160
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions 1170 — 38a			1180
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 1190 — 38b			1200
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 — 39			1210

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.*

Draft as of 7/23/2002

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ **Attach to your tax return.** ▶ **See separate instructions.**

OMB No. 1545-0184

2002

Attachment Sequence No. **27**

Name(s) shown on return | **Identifying number** 0010

1	Enter the gross proceeds from sales or exchanges reported to you for 2002 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	0020

Part I **Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (See instructions.)

	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2	0040	0050	0060	0070	0080	0090	0100
	0120	0130	0140	0150	0160	0170	0180
	0200	0210	0220	0230	0240	0250	0260
	0280	0290	0300	0310	0320	0330	0340 *0345

3	Gain, if any, from Form 4684, line 39	3	0600
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	0610
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	0615
6	Gain, if any, from line 32, from other than casualty or theft	6	0620
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	0650
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below		
	All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. 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 Schedule D and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	0660
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)	9	0670

Part II **Ordinary Gains and Losses**

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

0690	0700	0710	0720	0730	0740	0750
0770	0780	0790	0800	0810	0820	0830
0850	0860	0870	0880	0890	0900	0910
0930	0940	0950	0960	0970	0980	0990

11	Loss, if any, from line 7 *0995	11	(1250)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	1260
13	Gain, if any, from line 31	13	1270 1275
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	1280
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1300
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	1305
17	Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)	17	1310
18	Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows:	18	1340
a	**For all except individual returns.** Enter the gain or (loss) from line 18 on the return being filed.		
b	**For individual returns:**		
	(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions	18b(1)	1350
	(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14	18b(2)	1360

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 1400	1410	1420
B 1640	1650	1660
C 1880	1890	1900
D 2120	2130	2140

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	1430	1670	1910	2150
21 Cost or other basis plus expense of sale	21	1440	1680	1920	2160
22 Depreciation (or depletion) allowed or allowable	22	1450	1690	1930	2170
23 Adjusted basis. Subtract line 22 from line 21	23	1460	1700	1940	2180
24 Total gain. Subtract line 23 from line 20	24	1470	1710	1950	2190 *2195
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	1480	1720	1960	2200
b Enter the **smaller** of line 24 or 25a	25b	1490	1730	1970	2210
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1500	1740	1980	2220
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	1510	1750	1990	2230
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c	1520	1760	2000	2240
d Additional depreciation after 1969 and before 1976	26d	1530	1770	2010	2250
e Enter the **smaller** of line 26c or 26d	26e	1540	1780	2020	2260
f Section 291 amount (corporations only)	26f	1550/NO ENTRY	1790/NO ENTRY	2030/NO ENTRY	2270/NO ENTRY
g Add lines 26b, 26e, and 26f	26g	1560	1800	2040	2280
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a	1570	1810	2050	2290
b Line 27a multiplied by applicable percentage (see instructions)	27b	1580	1820	2060	2300
c Enter the **smaller** of line 24 or 27b	27c	1590	1830	2070	2310
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	1600	1840	2080	2320
b Enter the **smaller** of line 24 or 28a	28b	1610	1850	2090	2330
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	1620	1860	2100	2340
b Enter the **smaller** of line 24 or 29a (see instructions)	29b	1630	1870	2110	2350

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	2360
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2370
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2380

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (See instructions.)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	2420	2430
34 Recomputed depreciation. See instructions	34	2440	2450
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	2460	2470 *2475

"X" or BLANK
Section 898c(1)(B)
0025 0030 0035

Form **5471**

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

► **See separate instructions.**

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 0010 , 20 , and ending 0020, 20

OMB No. 1545-0704

File In Duplicate

(see **When and Where To File** on page 1 of the instructions)

Name of person filing this return

A Identifying number 0110 @0136 0120 0130 0135 0140 0150

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 0050

B Category of filer (See page 1 of the instructions. Check applicable box(es)): 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐

City or town, state, and ZIP code 0060 0070 0080

C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 0160 %

Filer's tax year beginning 0090 , 20 , and ending 0100 , 20 @0107

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es) Shareholder	Officer	Director	
0170	0180 0182 0184 0186	0190	0200	0210	0220	*0225
0230	0240 0242 0244 0246	0250	0260	0270	0280	*0285
0290	0300 0302 0304 0306	0310	0320	0330	0340	*0345
0350	0360 0362 0364 0366	0370	0380	0390	0400	*0405

Important: *Fill in all applicable lines and schedules. All information* ***must*** *be in the English language. All amounts* ***must*** *be stated in U.S. dollars unless otherwise indicated.* *0407

1a Name and address of foreign corporation
0420
0430 0440 0450 0460 0465

b Employer identification number, if any 0470

c Country under whose laws incorporated 0480

d Date of incorporation	**e** Principal place of business	**f** Principal business activity code number	**g** Principal business activity	**h** Functional currency
0490	0500	0510	0520	0523

"X" or BLANK 0525

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States
0530
0540 0550 0560 0570
0580

b If a U.S. income tax return was filed, please show:

(i) Taxable income or (loss)	*(ii)* U.S. income tax paid (after all credits)
0590	0600

c Name and address of foreign corporation's statutory or resident agent in country of incorporation
0610
0620
0630 0640 0650 0655

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different
0660
0670
0680 0690 0700 0705 0710

Schedule A Stock of the Foreign Corporation

Part I—All Classes of Stock

(a) Description of each class of stock	**(b)** Number of shares issued and outstanding *(i)* Beginning of annual accounting period	*(ii)* End of annual accounting period
0720	0730	0740
0750	0760	0770
0780	0790	0800
0810	0820	0830 *0835

Part II—Additional Information for Preferred Stock

(To be completed **only** by Category 1 filers for foreign personal holding companies)

(a) Description of each class of Preferred stock (**Note:** *This description should match the corresponding description entered in Part I, column (a).*)	**(b)** Par value in functional currency	**(c)** Rate of dividend	**(d)** Indicate whether the stock is cumulative or noncumulative
0840	0850	0860	0870
0880	0890	0900	0910
0920	0930	0940	0950 *0955

Schedule B **U.S. Shareholders of Foreign Corporation** (See page 5 of the instructions.)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (**Note:** *This description should match the corresponding description entered in Schedule A, Part I, column (a).*)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
0980	1040	1050	1060	
0990 1000 1010 1020	1070	1080	1090	1065
	1100	1110	1120	
1030	1130	1140	1150	
1170	1230	1240	1250	
1180 1190 1200 1210	1260	1270	1280	1255
	1290	1300	1310	
1220	1320	1330	1340	
1360	1420	1430	1440	
1370 1380 1390 1400	1450	1460	1470	1445
	1480	1490	1500	
1410	1510	1520	1530	
1550	1610	1620	1630	
1560 1570 1580 1590	1640	1650	1660	1635
	1670	1680	1690	
1600	1700	1710	1720	
1740	1800	1810	1820	
1750 1760 1770 1780	1830	1840	1850	1825
	1860	1870	1880	
1790	1890	1900	1910	

Schedule C **Income Statement** (See page 5 of the instructions.) *1915

Important: *Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.*

				Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a	1930	1940
	b	Returns and allowances	1b	1950	1960
	c	Subtract line 1b from line 1a	1c	1970	1980
	2	Cost of goods sold	2	1990	2000
	3	Gross profit (subtract line 2 from line 1c)	3	2010	2020
	4	Dividends	4	2030	2040
	5	Interest	5	2050	2060
	6	Gross rents, royalties, and license fees	6	2070	2080
	7	Net gain or (loss) on sale of capital assets	7	2090	2100
	8	Other income (attach schedule)	8	+2110 @2120	+2130 @2140
	9	Total income (add lines 3 through 8)	9	2150	2160
Deductions	10	Compensation not deducted elsewhere	10	2170	2180
	11	Rents, royalties, and license fees	11	2190	2200
	12	Interest	12	2210	2220
	13	Depreciation not deducted elsewhere	13	2230	2240
	14	Depletion	14	2250	2260
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15	2270	2280
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16	+2290 @2300	+2310 @2320
	17	Total deductions (add lines 10 through 16)	17	2330	2340
Net Income	18	Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	2350	2360
	19	Extraordinary items and prior period adjustments (see instructions)	19	2370	2380
	20	Provision for income, war profits, and excess profits taxes (see instructions)	20	2390	2400
	21	Current year net income or (loss) per books (line 18 plus line 19 minus line 20)	21	2410	2415

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (See page 5 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax (b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			2430
2	2440	2450	2460	2470
3	2480	2490	2500	2510
4	2520	2530	2540	2550
5	2560	2570	2580	2590
6	2600	2610	2620	2630
7	2640	2650	2660	2670 *2675
8	Total . . . . . ▶			2680

Schedule F Balance Sheet

Important: *Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.*

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	2690	2700
2a	Trade notes and accounts receivable	2a	2710	2720
b	Less allowance for bad debts	2b	(2730***)	(2740***)
3	Inventories	3	2750	2760
4	Other current assets (attach schedule)	4	+2770 @2780	+2790
5	Loans to stockholders and other related persons	5	2810	2820
6	Investment in subsidiaries (attach schedule)	6	+2830 @2840	+2850 @2860
7	Other investments (attach schedule)	7	+2870 @2880	+2890 @2900
8a	Buildings and other depreciable assets	8a	2910	2920
b	Less accumulated depreciation	8b	(2930***)	(2940***)
9a	Depletable assets	9a	2950	2960
b	Less accumulated depletion	9b	(2970***)	(2980***)
10	Land (net of any amortization)	10	2990	3000
11	Intangible assets:			
a	Goodwill	11a	3010	3020
b	Organization costs	11b	3030	3040
c	Patents, trademarks, and other intangible assets	11c	3050	3060
d	Less accumulated amortization for lines 11a, b, and c	11d	(3070***)	(3080***)
12	Other assets (attach schedule)	12	+3090 @3100	+3110 @3120
13	Total assets	13	3130	3140
	Liabilities and Stockholders' Equity			
14	Accounts payable	14	3150	3160
15	Other current liabilities (attach schedule)	15	+3170 @3180	+3190 @3200
16	Loans from stockholders and other related persons	16	3210	3220
17	Other liabilities (attach schedule)	17	+3230 @3240	+3250 @3260
18	Capital stock:			
a	Preferred stock	18a	3270	3280
b	Common stock	18b	3290	3300
19	Paid-in or capital surplus (attach reconciliation)	19	+3305 @3310	+3315 @3320
20	Retained earnings	20	3330	3340
21	Less cost of treasury stock	21	(3350***)	(3360***)
22	Total liabilities and stockholders' equity	22	3370	3380

Schedule G Other Information

		Yes	No
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in a foreign partnership? 3410 If "Yes," see page 5 of the instructions for required attachment. @3425	☐	☐ 3420
2	During the tax year, did the foreign corporation own an interest in any trust? @3445 3430	☐	☐ 3440
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? 3450 If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each entity. @3465	☐	☐ 3460

Schedule H Current Earnings and Profits (See page 5 of the instructions.)

Important: *Enter the amounts on lines 1 through 5c in functional currency.*

1	Current year net income or (loss) per foreign books of account			1	3470
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	**Net Additions**	**Net Subtractions**		
a	Capital gains or losses	3480	3490		
b	Depreciation and amortization	3500	3510		
c	Depletion	3520	3530		
d	Investment or incentive allowance	3540	3550		
e	Charges to statutory reserves	3560	3570		
f	Inventory adjustments	3580	3590		
g	Taxes	3600	3610		
h	Other (attach schedule)	+3620 @3625	+3630 @3635		
3	Total net additions	3640			
4	Total net subtractions		3650		
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a	3660
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b	3670
c	Combine lines 5a and 5b			5c	3680
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions). Enter exchange rate used for line 5d ▶ 3700			5d	3690

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 6 of instructions.)

1	Subpart F income (line 40b, Worksheet A in the instructions)	1	3710
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	3720
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	3730
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	3740
5	Factoring income	5	3750
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions	6	3760
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	3770
8	Exchange gain or (loss) on a distribution of previously taxed income	8	3780

	Yes	No
• Was any income of the foreign corporation blocked? 3790	☐	☐ 3795
• Did any such income become unblocked during the tax year (see section 964(b))? 3800	☐	☐ 3805

If the answer to either question is "Yes," attach an explanation. @3810

*3815

Form **5713**

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

International Boycott Report

For tax year beginning 0010 **, 20** ____ **,**
and ending 0020 **, 20** ____ **.**

▶ **Controlled groups, see page 3 of instructions.**

OMB No. 1545-0216

Attachment Sequence No. 123

File in Duplicate
(See Instructions)

Name: 0030

Identifying number: 0040

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.): 0050

City or town, state, and ZIP code: 0060 0070 0080

Address of service center where your tax return is filed: 0090

Type of filer (check one): ("X" OR BLANK)

0100 ☐ Individual 0110 ☐ Partnership 0120 ☐ Corporation 0130 ☐ Trust 0140 ☐ Estate 0150 ☐ Other

1 **Individuals—**Enter adjusted gross income from your tax return (see page 2 of instructions) 0160 NO ENTRY

2 **Partnerships and corporations:**

a Partnerships—Enter each partner's name and identifying number.

b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.

Name	Identifying number
0170	0180
0190	0200
0210	0220
0230	0240
0250	0260
0270	0280
0290	0300

If more space is needed, attach additional sheets and check this box: *0305 ▶ ☐ X OR BLANK 0310

	Code	Description
c Enter principal business activity code and description (see instructions)	0320	0330
d IC-DISCs—Enter principal product or service code and description (see instructions)	0340 NO ENTRY	0350 NO ENTRY

3 **Partnerships—**Each partnership filing Form 5713 must give the following information:

a Partnership's total assets (see instructions) 0360

b Partnership's ordinary income (see instructions) 0370

4 **Corporations—**Each corporation filing Form 5713 must give the following information:

a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) . 0380 NO ENTRY

b Common tax year election (see page 2 of instructions)

(1) Name of corporation ▶ 0390 NO ENTRY

(2) Employer identification number . . . . . 0400 NO ENTRY

(3) Common tax year beginning 0410 NO ENTRY , 20 ____ , and ending 0420 NO ENTRY , 20 ____ .

c Corporations filing this form enter:

(1) Total assets (see instructions) . . . . . 0430 NO ENTRY

(2) Taxable income before net operating loss and special deductions (see instructions). . 0440 NO ENTRY

5 **Estates or trusts—**Enter total income (Form 1041, page 1) . . . . . 0450 NO ENTRY

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

a Foreign tax credit 0460

b Deferral of earnings of controlled foreign corporations 0470

c Deferral of IC-DISC income . . . . . 0480 NO ENTRY

d FSC exempt foreign trade income . . . . . 0490 NO ENTRY

e Foreign trade income qualifying for the extraterritorial income exclusion . . . . . 0500 NO ENTRY

Please Sign Here

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ **Signature** **Date** ▶ **Title**

For Paperwork Reduction Act Notice, see page 4 of the separate instructions.

Cat. No. 12030E Form **5713** (Rev. 11-2001)

		Yes	No
7	The following information must be submitted by every person filing Form 5713:		
a	Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	0520	0530
b	If "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?	0540	0550
c	Do you own any stock of an IC–DISC?	0560	0570
d	Do you claim any foreign tax credit?	0580	0590
e	Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?	0600	0610
	If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	0620	0630
f	Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?	0640	0650
	If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	0660	0670
g	Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?	0680	0690
h	Are you a partner in a partnership that has reportable operations under section 999(a)?	0700	0710
i	Are you a foreign sales corporation (FSC) (as defined in section 922(a) as in effect before its repeal)?	0720	0730
j	Are you excluding extraterritorial income (defined in section 114(e)) from gross income?	0732	0734

"X" OR BLANK

Part I Operations in or Related to a Boycotting Country (See instructions beginning on page 3.)

		Yes	No
8	**Boycott of Israel—**Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** on page 2 of the instructions.)	0740	0750

If "Yes," enter name of the country, identifying number of person having operations, principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box ▶ ☐ +0760

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)
a	0770	0780	0790	0800	NO ENTRY 0810
b	0820	0830	0840	0850	NO ENTRY 0860
c	0870	0880	0890	0900	NO ENTRY 0910
d	0920	0930	0940	0950	NO ENTRY 0960
e	0970	0980	0990	1000	NO ENTRY 1010
f	1020	1030	1040	1050	NO ENTRY 1060
g	1070	1080	1090	1100	NO ENTRY 1110
h	1120	1130	1140	1150	NO ENTRY 1160
i	1170	1180	1190	1200	NO ENTRY 1210
j	1220	1230	1240	1250	NO ENTRY 1260
k	1270	1280	1290	1300	NO ENTRY 1310
l	1320	1330	1340	1350	NO ENTRY 1360
m	1370	1380	1390	1400	NO ENTRY 1410
n	1420	1430	1440	1450	NO ENTRY 1460
o	1470	1480	1490	1500	NO ENTRY 1510

9 Nonlisted countries boycotting Israel—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? Yes 1610 No 1620

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐ +1630 X OR BLANK

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)
a	1640	1650	1660	1670	NO ENTRY 1680
b	1690	1700	1710	1720	NO ENTRY 1730
c	1740	1750	1760	1770	NO ENTRY 1780
d	1790	1800	1810	1820	NO ENTRY 1830
e	1840	1850	1860	1870	NO ENTRY 1880
f	1890	1900	1910	1920	NO ENTRY 1930
g	1940	1950	1960	1970	NO ENTRY 1980
h	1990	2000	2010	2020	NO ENTRY 2030 *2035

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? Yes 2040 No 2050

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐ +2060

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)
a	2070	2080	2090	2100	NO ENTRY 2110
b	2120	2130	2140	2150	NO ENTRY 2160
c	2170	2180	2190	2200	NO ENTRY 2210
d	2220	2230	2240	2250	NO ENTRY 2260
e	2270	2280	2290	2300	NO ENTRY 2310
f	2320	2330	2340	2350	NO ENTRY 2360
g	2370	2380	2390	2400	NO ENTRY 2410
h	2420	2430	2440	2450	NO ENTRY 2460 *2465

11 Were you requested to participate in or cooperate with an international boycott? . . . . . +2470 Yes 2480 No

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.) *2485

12 Did you participate in or cooperate with an international boycott? . . . . . +2490 2500

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.) *2505

Note: *If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).*

Part II **Requests for and Acts of Participation in or Cooperation With an International Boycott**

	Requests Yes	Requests No	Agreements Yes	Agreements No
13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):				
(1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
(a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?	2530	2540	2550	2560
(b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?	2570	2580	2590	2600
(c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?	2610	2620	2630	2640
(d) Refrain from employing individuals of a particular nationality, race, or religion?	2650	2660	2670	2680
(2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?	2690	2700	2710	2720

"X" OR BLANK

b **Requests and agreements—**If the answer to any part of 13a is "Yes," indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. If you are an IC-DISC, also enter the product code in column (5). (See page 4 of instructions.) If more space is needed, attach additional sheets using the exact format and check this box. ▶ ☐ +2730

	Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity Code (3)	Principal business activity Description (4)	IC-DISCs only—Enter product code (5)	Type of cooperation or participation: Number of requests Total (6)	Number of requests Code (7)	Number of agreements Total (8)	Number of agreements Code (9)
a	2740	2750	2760	2770	2780	2790	2800	2810	2820
b	2830	2840	2850	2860	2870	2880	2890	2900	2910
c	2920	2930	2940	2950	2960	2970	2980	2990	3000
d	3010	3020	3030	3040	3050	3060	3070	3080	3090
e	3100	3110	3120	3130	3140	3150	3160	3170	3180
f	3190	3200	3210	3220	3230	3240	3250	3260	3270
g	3280	3290	3300	3310	3320	3330	3340	3350	3360
h	3370	3380	3390	3400	3410	3420	3430	3440	3450
i	3460	3470	3480	3490	3500	3510	3520	3530	3540
j	3550	3560	3570	3580	3590	3600	3610	3620	3630
k	3640	3650	3660	3670	3680	3690	3700	3710	3720
l	3730	3740	3850	3760	3770	3780	3790	3800	3810
m	3820	3830	3840	3850	3860	3870	3880	3890	3900
n	3910	3920	3930	3940	3950	3960	3970	3980	3990
o	4000	4010	4020	4030	4040	4050	4060	4070	4080
p	4090	4100	4110	4120	4130	4140	4150	4160	4170

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **Attach to your tax return.**

OMB No. 1545-0219

2002

Attachment Sequence No. **77**

Name(s) shown on return

Identifying number 0010

Draft as of 8/12/2002

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:			
a	Worked for you at least 120 hours but fewer than 400 hours . $ 0040 × 25% (.25)	1a	0050	
b	Worked for you at least 400 hours . . . . . $ 0060 × 40% (.40)	1b	0070	
2	Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages	2	0080	*0085
3	Work opportunity credits from pass-through entities:	3	0090	

If you are a—	Then enter the total of the current year credits from—
a Shareholder .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.
b Partner . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 .
c Beneficiary .	Schedule K-1 (Form 1041), line 14 . . . . .
d Patron . .	Written statement from cooperative . . . . .

4	**Current year credit.** Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts. see instructions.) . . . . . 0100 - NO ENTRY	4	0110	

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 42			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return	5	0120	
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
6	Alternative minimum tax:			
•	Individuals. Enter the amount from Form 6251, line 35			
•	Corporations. Enter the amount from Form 4626, line 15	6	0130	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 .			
7	Add lines 5 and 6	7	0140	

8a	Foreign tax credit	8a	0150	
b	Credit for child and dependent care expenses (Form 2441, line 11) .	8b	0160	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0170	
d	Education credits (Form 8863, line 18)	8d	0180	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0185	
f	Child tax credit (Form 1040, line 50)	8f	0190	
g	Mortgage interest credit (Form 8396, line 11)	8g	0200	
h	Adoption credit (Form 8839, line 18)	8h	0210	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0220	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0230	
k	Credit for fuel from a nonconventional source	8k	0240	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0250	
m	Add lines 8a through 8l	8m	0260	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0270	
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0290	
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	0300	
12	Tentative minimum tax (see instructions)	12	0305	
13	Enter the greater of line 11 or line 12	13	0310	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0320	
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0330	

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

OMB No. 1545-0228

2002

Attachment Sequence No. **79**

Name(s) shown on return

Identifying number 0010

1 Description of property ▶ 0020

2a Date acquired (month, day, year) ▶ / 0030 / b Date sold (month, day, year) ▶ / 0040 /

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . 0050 ☐ Yes ☐ No 0055

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . 0060 ☐ Yes ☐ No 0065

Part I **Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	0070 *0075
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	0080		
7	Subtract line 6 from line 5	7	0090		
8	Cost or other basis of property sold	8	0100		
9	Depreciation allowed or allowable	9	0110		
10	Adjusted basis. Subtract line 9 from line 8	10	0120		
11	Commissions and other expenses of sale	11	0130		
12	Income recapture from Form 4797, Part III (see instructions)	12	0140		
13	Add lines 10, 11, and 12			13	0150
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	0160
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	0170
16	**Gross profit.** Subtract line 15 from line 14			16	0180
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	0190
18	**Contract price.** Add line 7 and line 17			18	0200

Part II **Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions			19	0210
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	0220
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	0230
22	Add lines 20 and 21			22	0240
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	0250		
24	**Installment sale income.** Multiply line 22 by line 19			24	0260
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	0270
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	0280

Part III **Related Party Installment Sale Income. Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party 0290
0291 0292 0293 0294 0295

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . 0300 ☐ Yes ☐ No 0305

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

0310 a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / 0320 /

0330 b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

0340 c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

0350 d ☐ The second disposition occurred after the death of the original seller or buyer.

+0360 e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). @0370

30	Selling price of property sold by related party	30	0380
31	Enter contract price from line 18 for year of first sale	31	0390
32	Enter the **smaller** of line 30 or line 31	32	0400
33	Total payments received by the end of your 2002 tax year (see instructions)	33	0410
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0420
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	0430
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0440
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	0450

Draft as of 6/12/2002

Form **6478**

Department of the Treasury
Internal Revenue Service

Credit for Alcohol Used as Fuel

► **Attach to your tax return.**

OMB No. 1545-0231

2002

Attachment Sequence No. **83**

Name(s) shown on return

Identifying number 0010

	Type of Alcohol Fuel		(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1	Qualified ethanol fuel production (in gallons)	1	0020	.10	0030
2	**Straight alcohol and alcohol mixtures:**				
a	190 proof or greater (in gallons)	2a	0040	.53 (.52**)	0050
b	Less than 190 proof but at least 150 proof (in gallons)	2b	0060	.3926 (.3852**)	0070
3	Add lines 1, 2a, and 2b in both columns	3	0080		0090
4	Other fuels blended with the alcohol on lines 2a and 2b	4	0100		
5a	Total gallons of fuel. Add lines 3 and 4 (column (a))	5a	0110		
b	Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b	0120		
6	Subtract line 5b from line 5a	6	0130		
7	Break down line 6 into the number of gallons of:				
a	Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a	0140	.133 (.132**)	0150
b	Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b	0160	(see instructions)	0170
c	Special motor fuel containing 85% or more alcohol (see instructions)	7c	0180	.0535 (.0525**)	0190

8	Add lines 7a through 7c, column (c)	8	0200
9	Subtract line 8 from line 3. Include this amount in your income for 2002	9	0210
10	Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)	10	0220 0225 NO ENTRY
11	**Current year credit for alcohol used as fuel.** Add lines 9 and 10 0233 NO ENTRY	11	+0230 @0235

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

**Rate effective after December 31, 2002.

*See **Who must file Form 3800** to find out if you complete the lines below or file Form 3800.*

12	Regular tax before credits:				
•	Individuals. Enter the amount from Form 1040, line 42				
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			12	0240
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
13	Alternative minimum tax (see instructions)			13	0250
14	Add lines 12 and 13			14	0260
15a	Foreign tax credit	15a	0270		
b	Credit for child and dependent care expenses (Form 2441, line 11)	15b	0280		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	15c	0290		
d	Education credits (Form 8863, line 18)	15d	0300		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	15e	0305		
f	Child tax credit (Form 1040, line 50)	15f	0310		
g	Mortgage interest credit (Form 8396, line 11)	15g	0320		
h	Adoption credit (Form 8839, line 18)	16h	0330		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	15i	0340		
j	Possessions tax credit (Form 5735, line 17 or 27)	15j	0350		
k	Credit for fuel from a nonconventional source	16k	0360		
l	Qualified electric vehicle credit (Form 8834, line 20)	15l	0370		
m	Add lines 15a through 15l			15m	0380
16	Net income tax. Subtract line 15m from line 14			16	0390
17	Net regular tax. Subtract line 15m from line 12. If zero or less, enter -0-	17	0410		
18	Enter 25% (.25) of the excess, if any, of line 17 over $25,000 (see instructions)	18	0420		
19	Tentative minimum tax (see instructions)	19	0425		
20	Enter the greater of line 18 or line 19			20	0430
21	Subtract line 20 from line 16. If zero or less, enter -0-			21	0440
22	**Credit for alcohol used as fuel allowed for the current year.** Enter the **smaller** of line 11 or line 21 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions			22	0450

Draft as of 8/21/2002

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

► **See separate instructions.**
► **Attach to your tax return.**

OMB No. 1545-0619

2002

Attachment Sequence No. **81**

Name(s) shown on return

Identifying number 0010

Draft as of 8/12/2002

Part I **Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1	0020	
2	Qualified organization base period amount	2	0030	
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	0040	
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4	0050	
5	Cost of supplies	5	0060	
6	Rental or lease costs of computers (see instructions)	6	0070	
7	Enter the applicable percentage of contract research expenses (see instructions)	7	0080	
8	Total qualified research expenses. Add lines 4 through 7	8	0090	
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9	0100	%
10	Enter average annual gross receipts (see instructions)	10	0110	
11	Multiply line 10 by the percentage on line 9	11	0120	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0130	
13	Multiply line 8 by 50% (.50)	13	0140	
14	Enter the **smaller** of line 12 or line 13	14	0150	
15	Add lines 3 and 14	15	0160	
16	**Regular credit.** If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C . 0170	16	+0180	*0190

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17	0200	
18	Qualified organization base period amount	18	0210	
19	Subtract line 18 from line 17. If zero or less, enter -0-	19	0220	
20	Multiply line 19 by 20% (.20)	20	0230	
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21	0240	
22	Cost of supplies	22	0250	
23	Rental or lease costs of computers (see the line 6 instructions)	23	0260	
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24	0270	
25	Total qualified research expenses. Add lines 21 through 24	25	0280	
26	Enter average annual gross receipts (see the line 10 instructions)	26	0290	
27	Multiply line 26 by 1% (.01)	27	0300	
28	Subtract line 27 from line 25. If zero or less, enter -0-	28	0310	
29	Multiply line 26 by 1.5% (.015)	29	0320	
30	Subtract line 29 from line 25. If zero or less, enter -0-	30	0330	
31	Subtract line 30 from line 28	31	0340	
32	Multiply line 26 by 2% (.02)	32	0350	
33	Subtract line 32 from line 25. If zero or less, enter -0-	33	0360	
34	Subtract line 33 from line 30	34	0370	
35	Multiply line 31 by 2.65% (.0265)	35	0380	
36	Multiply line 34 by 3.2% (.032)	36	0390	
37	Multiply line 33 by 3.75% (.0375)	37	0400	
38	Add lines 20, 35, 36, and 37	38	0410	
39	**Alternative incremental credit.** If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space . 0420	39	+0430	*0440

Section C—Current Year Credit for Increasing Research Activities

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40	0450	
41	**Current year credit.** Add line 16 **or** line 39 to line 40, and **go to Part II** on the back . 0455	41	0460	

NO ENTRY

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H Form **6765** (2002)

Part II **Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

42	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return			42	0540
43	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			43	0550
44	Add lines 42 and 43			44	0560
45a	Foreign tax credit	45a	0570		
b	Credit for child and dependent care expenses (Form 2441, line 11)	45b	0580		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	45c	0590		
d	Education credits (Form 8863, line 18)	45d	0600		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	45e	0605		
f	Child tax credit (Form 1040, line 50)	45f	0610		
g	Mortgage interest credit (Form 8396, line 11)	45g	0620		
h	Adoption credit (Form 8839, line 18)	45h	0630		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	45i	0640		
j	Possessions tax credit (Form 5735, line 17 or 27)	45j	0650		
k	Credit for fuel from a nonconventional source	45k	0660		
l	Qualified electric vehicle credit (Form 8834, line 20)	45l	0670		
m	Add lines 45a through 45l			45m	0680
46	Net income tax. Subtract line 45m from line 44. If zero, skip lines 47 through 50 and enter -0- on line 51			46	0690
47	Net regular tax. Subtract line 45m from line 42. If zero or less, enter -0-	47	0710		
48	Enter 25% (.25) of the excess, if any, of line 47 over $25,000 (see instructions)	48	0720		
49	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	49	0725		
50	Enter the greater of line 48 or line 49			50	0730
51	Subtract line 50 from line 46. If zero or less, enter -0-			51	0740
52	**Credit allowed for the current year. Individuals, estates, and trusts:** Enter the **smallest** of line 41, line 51, or the amount from the formula in the instructions for line 52 here and on Form 1040, line 53; or Form 1041, Schedule G, line 2c. **Corporations:** Enter the **smaller** of line 41 or line 51 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; or the applicable line of other returns. If line 51 is smaller than line 41, see instructions			52	0750

Draft as of 8/12/2002

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

► **Attach to your tax return.**

OMB No. 1545-0644

2002

Attachment Sequence No. **82**

Name(s) shown on tax return | **Identifying number**

Check all applicable boxes (see instructions) 0020 A ☐ Mixed straddle election 0040 C ☐ Mixed straddle account election @0050
0030 B ☐ Straddle-by-straddle identification election 0060 D ☐ Net section 1256 contracts loss election

Draft as of 6/04/2002

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1	0070	0080	0090
	0100	0110	0120
	0130	0140	0150 *0155
2	Add the amounts on line 1 in columns (b) and (c)	2 (0160***)	0170
3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	0180
4	Form 1099-B adjustments. See instructions and attach schedule	4	0190 *0200
5	Combine lines 3 and 4	5	0210
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*		
6	If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number	6	0220
7	Combine lines 5 and 6	7	0230
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	0240
9	Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	0250

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components. *0260

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-	*(i) 28% rate loss (see instr. below)
10	0270	0280	0290	0300	0310	0320	0330	0340	0350
	0360	0370	0380	0390	0400	0410	0420	0430	0440

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11a (0450***)	
b	Enter the long-term portion of losses from line 10, columns (h) and (i), here and include on the appropriate line of Schedule D (see instructions)	11b (0460***)	(0470***) @0480

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	*(g) 28% rate gain (see instr. below)
12	0490	0500	0510	0520	0530	0540	0550
	0560	0570	0580	0590	0600	0610	0620

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13a 0630	
b	Enter the long-term portion of gains from line 12, columns (f) and (g), here and include on the appropriate line of Schedule D (see instructions)	13b 0640	0650 @0660

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

	(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14	0670	0680	0690	0700	0710
	0720	0730	0740	0750	0760
	0770	0780	0790	0800	0810

***28% rate gain or loss** includes **all** "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

Form **8082**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

► **See separate instructions.**

OMB No. 1545-0790

Attachment Sequence No. **84**

Name(s) shown on return

Identifying number 0010

Part I General Information

1 Check boxes that apply: **(a)** ☐ Notice of inconsistent treatment 0020 **(b)** ☐ Administrative adjustment request (AAR) 0030/NO ENTRY

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . . . 0035 0040 ☐ **Yes** ☐ **No**

3 Check applicable box to identify type of pass-through entity:

(a) ☐ Partnership 0050 **(b)** ☐ Electing large partnership 0055 **(c)** ☐ S corporation 0060 **(d)** ☐ Estate 0065 **(e)** ☐ Trust 0070 **(f)** ☐ REMIC 0075

4 Identifying number of pass-through entity 0080

5 Name, address, and ZIP code of pass-through entity

0090

0100 0110 0120 0130

6 Tax shelter registration number (if applicable) of pass-through entity 0140

7 Internal Revenue Service Center where pass-through entity filed its return 0150

8 Tax year of pass-through entity / / to / / 0160 0165

9 Your tax year / / to / / 0170 0175

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

	(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	**(b)** Inconsistency is in, or AAR is to correct (check boxes that apply) Amount of item	Treatment of item	**(c)** Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)		**(d)** Amount you are reporting		**(e)** Difference between (c) and (d)	
10	0180	0190	0200	0210		0220		0230	
11	0240	0250	0260	0270		0280		0290	
12	0300	0310	0320	0330		0340		0350	
13	0360	0370	0380	0390		0400		0410	

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

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For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 49975G Form **8082** (Rev. 1-2000)

Part III **Explanations** *(continued)*

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0600

0610

0620

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0640

0650

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0680

0690

0700

0710

0720

0730

0740

0750

0760

0770

0780

0790

0800

0810

Form **8271**

(Rev. July 1998)

Department of the Treasury
Internal Revenue Service

Investor Reporting of Tax Shelter Registration Number

► **Attach to your tax return.**

► **If you received this form from a partnership, S corporation, or trust, see the instructions.**

OMB No. 1545-0881

Attachment Sequence No. **71**

Investor's name(s) shown on return	Investor's identifying number	Investor's tax year ended

	(a) Tax Shelter Name	**(b)** Tax Shelter Registration Number (11-digit number)	**(c)** Tax Shelter Identifying Number
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: *A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.*

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: *Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.*

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where **(a)** the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and **(b)** the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A $250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions

Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Form **8275**

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

► Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. **92**

Name(s) shown on return

Identifying number shown on return
0010

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 0020	0030	0040 / 0050	0060	0070	0080
2 0090	0100	0110 / 0120	0130	0140	0150
3 0160	0170	0180 / 0190	0200	0210	0220

Part II Detailed Explanation (see instructions)

1
0230

0240

0250

2
0260

0270

0280

3
0290

0300

0310

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: *A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).*

1 Name, address, and ZIP code of pass-through entity
0320

0330 0340 0350 0360

2 Identifying number of pass-through entity
0370

3 Tax year of pass-through entity
0380 / / to / / 0390

4 Internal Revenue Service Center where the pass-through entity filed its return
0400

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 61935M Form **8275** (Rev. 5-2001)

Part IV **Explanations** *(continued from Parts I and/or II)*

0430

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0600

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0680

0690

0700

0710

Form **8275-R**

(Rev. February 2002)

Department of the Treasury
Internal Revenue Service

Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.

► Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. **92A**

Name(s) shown on return

Identifying number shown on return
0010

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 0020	0030	0040 0050	0060	0070	0080
2 0090	0100	0110 0120	0130	0140	0150
3 0160	0170	0180 0190	0200	0210	0220

Part II Detailed Explanation (See instructions.)

1 0230

0240

0250

2 0260

0270

0280

3 0290

0300

0310

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: *A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).*

1 Name, address, and ZIP code of pass-through entity
0320
0330 0340 0350 0360

2 Identifying number of pass-through entity
0370

3 Tax year of pass-through entity
0380 / / to / / 0390

4 Internal Revenue Service Center where the pass-through entity filed its return
0400

Part IV **Explanations** *(continued from Parts I and/or II)*

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0640

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0660

0670

0680

0690

0700

0710

Form **8283**
(Rev. October 1998)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Note: *Figure the amount of your contribution deduction before completing this form. See your tax return instructions.*

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is over $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A	0020 0030 0040 0050 0060	0070
B	0080 0090 0100 0110 0120	0130
C	0140 0150 0160 0170 0180	0190
D	0200 0210 0220 0230 0240	0250
E	0260 0270 0280 0290 0300	0310 *0315

Note: *If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).*

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A	0320	0330	0340	0350	0360	0370
B	0380	0390	0400	0410	0420	0430
C	0440	0450	0460	0470	0480	0490
D	0500	0510	0520	0530	0540	0550
E	0560	0570	0580	0590	0600	0610 *0615

Part II **Other Information—**Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

a Enter the letter from Part I that identifies the property ▶ +0620. If Part II applies to more than one property, attach a separate statement. *0630

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ 0640 .
(2) For any prior tax years ▶ 0650 .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)
0660

Address (number, street, and room or suite no.)
0670

City or town, state, and ZIP code
0680 0690 0700

d For tangible property, enter the place where the property is located or kept ▶ 0710

e Name of any person, other than the donee organization, having actual possession of the property ▶ 0720

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

		Yes	No
a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	+0730	+0740
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?	+0750	+0760
c	Is there a restriction limiting the donated property for a particular use?	+0770	+0780

Name(s) shown on your income tax return | **Identifying number** 0800

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I **Information on Donated Property—**To be completed by the taxpayer and/or appraiser.

4 Check type of property:

0810 ☐ Art* (contribution of $20,000 or more) 0830 ☐ Real Estate 0850 ☐ Gems/Jewelry 0870 ☐ Stamp Collections

0820 ☐ Art* (contribution of less than $20,000) 0840 ☐ Coin Collections ☐ Books 0860 ☐ Other 0880

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: *If your total art contribution deduction was $20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.*

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	**(c)** Appraised fair market value	
A	0890	0900	0910	
B	0920	0930	0940	
C	0950	0960	0970	
D	0980	0990	1000	*1005

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis		**(g)** For bargain sales, enter amount received		**See instructions** **(h)** Amount claimed as a deduction		**(i)** Average trading price of securities	
A	1010	1020	1030		1040		1050		1060	
B	1070	1080	1090		1100		1110		1120	
C	1130	1140	1150		1160		1170		1180	
D	1190	1200	1210		1220		1230		1240	*1245

Part II **Taxpayer (Donor) Statement—**List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions. *1250

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ 1260 1270

Signature of taxpayer (donor) ▶ Date ▶

Part III **Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign Here Signature ▶ Title ▶ Date of appraisal ▶

Business address (including room or suite no.) | **Identifying number**
1280 | 1320

City or town, state, and ZIP code
1290 1300 1310

Part IV **Donee Acknowledgment—**To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ▶ _____ (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ Yes 1325 ☐ No 1330

Name of charitable organization (donee) | **Employer identification number**
1340 | 1390

Address (number, street, and room or suite no.) | City or town, state, and ZIP code
1350 | 1360 1370 1380

Authorized signature | Title | Date

*1395

Form **8308**
(Rev. March 2000)
Department of the Treasury
Internal Revenue Service

Report of a Sale or Exchange of Certain Partnership Interests

▶ **Please print or type.**

OMB No. 1545-0941

Name of partnership	Telephone number	Employer identification number
	( ) 0035	

Number, street, and room or suite no. If a P.O. box, see instructions.
0040

City or town, state, and ZIP code
0050 0060 0070

Part I **Transferor Information** (Beneficial owner of the partnership interest immediately before the transfer of that interest)

Name	Identifying number
0080 0090 0100	0110

Number and street (including apt. no.)
0120 0130

City or town, state, and ZIP code
0140 0150 0160

Notice to Transferors: *The information on this form has been supplied to the Internal Revenue Service. The transferor in a section 751(a) exchange is required to treat a portion of the gain realized from the exchange as ordinary income. For more details, see* ***Pub. 541,*** *Partnerships.*

Statement by Transferor: *The transferor in a section 751(a) exchange is required under Regulations section 1.751-1(a)(3) to attach a statement relating to the sale or exchange to his or her return. See* ***Instructions to Transferors*** *on page 2 for more details.*

Part II **Transferee Information** (Beneficial owner of the partnership interest immediately after the transfer of that interest)

Name	Identifying number
0170 0180 0190	0200

Number and street (including apt. no.)
0210 0220

City or town, state, and ZIP code
0230 0240 0250

Part III **Date of Sale or Exchange of Partnership Interest** ▶ / / 0260

Sign Here Only if You Are Filing This Form by Itself and Not With Form 1065 or Form 1065-B

Under penalties of perjury, I declare that I have examined this return, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Signature of general partner or limited liability company member ▶ Date

General Instructions

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

Purpose of Form. Form 8308 is filed by a partnership to report the sale or exchange by a partner of all or part of a partnership interest where any money or other property received in exchange for the interest is attributable to unrealized receivables or inventory items (i.e., where there has been a section 751(a) exchange).

Who Must File. A partnership must file a separate Form 8308 for each section 751(a) exchange of an interest in such partnership. See Regulations section 1.6050K-1.

Note: *Form 8308 does not have to be filed if, under section 6045,* ***Form 1099-B,*** *Proceeds From Broker and Barter Exchange Transactions, is required to be filed with respect to the sale or exchange.*

A partnership must file Form 8308 once the partnership has notice of the section 751(a) exchange. The partnership has such notice when either:

1. The partnership receives written notification of the exchange from the transferor that includes the names and addresses of both parties to the exchange, the identifying numbers of the transferor and (if known) of the transferee, and the date of the exchange; or

2. The partnership has knowledge that there has been a transfer of a partnership interest and, at the time of the transfer, the partnership had any unrealized receivables or inventory items.

No returns or statements are required under section 6050K if the transfer was not a section 751(a) exchange. For example, a transfer which in its entirety constitutes a gift for Federal income tax purposes is not a section 751(a) exchange.

A partnership may rely on a written statement from the transferor that the transfer was not a section 751(a) exchange unless the partnership has knowledge to the contrary. If a partnership is in doubt whether partnership property constitutes unrealized receivables or inventory items or whether a transfer constitutes a section 751(a) exchange, the partnership may file Form 8308 to avoid the risk of incurring a penalty for failure to file.

When To File. Generally, file Form 8308 as an attachment to Form 1065 or Form 1065-B for the tax year of the partnership that includes the last day of the calendar year in which the section 751(a) exchange took place. Form 8308 is due at the time for filing the partnership return, including extensions.

If, however, a partnership is notified of a section 751(a) exchange after it has filed its partnership return, file Form 8308 separately, within 30 days of notification, with the service center where Form 1065 or Form 1065-B was filed.

Copies of Form 8308 To Be Furnished to Transferor and Transferee. All partnerships required to file Form 8308 must furnish a copy of the form to each transferor and transferee by January 31 of the year following the calendar year in which the section 751(a) exchange occurred or, if later, 30 days after the partnership has notice of the exchange.

If the partnership does not know the identity of the beneficial owner of an interest in the partnership, the record holder of the interest is treated as the transferor or transferee.

Form **8586**

Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984

2002

Attachment Sequence No. **36b**

Name(s) shown on return

Identifying number

Draft as of 5/17/2002

Part I Current Year Credit (see instructions)

1	Number of Forms 8609 attached ▶ 0020			
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2	0030	*0025
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)	3a	0040	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? ☐ **Yes** 0050 ☐ **No** 0060 If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) 0070 (ii) 0080 (iii) 0090 (iv) 0100			*0105
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4	0110	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			

If you are a—	Then enter the total of the current year credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12b(1) and (2)
b Partner	Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8
c Beneficiary	Schedule K-1 (Form 1041), line 14

– 0115 EIN of pass-through entity

		5	0120	*0125
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6	0130	
7	**Current year credit or passive activity credit** (see instructions)	7	0140	

Part II Allowable Credit

8	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			8	0150
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			9	0160
10	Add lines 8 and 9			10	0170
11a	Foreign tax credit	11a	0180		
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b	0190		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	0200		
d	Education credits (Form 8863, line 18)	11d	0210		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	0215		
f	Child tax credit (Form 1040, line 50)	11f	0220		
g	Mortgage interest credit (Form 8396, line 11)	11g	0230		
h	Adoption credit (Form 8839, line 18)	11h	0240		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	0250		
j	Possessions tax credit (Form 5735, line 17 or 27)	11j	0260		
k	Credit for fuel from a nonconventional source	11k	0270		
l	Qualified electric vehicle credit (Form 8834, line 20)	11l	0280		
m	Add lines 11a through 11l			11m	0290
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17			12	0300
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	0320		
14	Enter 25% (.25) of the excess, if any, of line 13 over $25,000 (see instructions)	14	0330		
15	Tentative minimum tax (see instructions)	15	0335		
16	Enter the greater of line 14 or line 15			16	0340
17	Subtract line 16 from line 12. If zero or less, enter -0-			17	0350
18	**Low-income housing credit allowed for the current year.** Enter the **smaller** of line 7 or line 17 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is the smaller, see instructions			18	0360

NO ENTRY

Form **8609**
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation Certification

▶ **Do not file separately. The building owner must attach Form 8586, Form 8609, and Schedule A (Form 8609) to its Federal income tax return.**

OMB No. 1545-0988

Attachment Sequence No. **36**

Part I Allocation of Credit—Completed by Housing Credit Agency Only

0010 Check if: ☐ Addition to Qualified Basis ☐ Amended Form 0020 NO ENTRY

A Address of **building** (do not use P. O. box)(see instructions)
0030
0040
0050 0060

B Name and address of **housing credit agency**
0070
0080
0090 0100 0110

C Name, address, and TIN of **building owner** receiving allocation
0120
0130
0140 0150 0160
TIN ▶ 0165

D Employer identification number of agency
0170

E Building identification number (BIN)
0180

1a	Date of allocation ▶ / / 0190 **b** Maximum housing credit dollar amount allowable	**1b**	0200
2	Maximum applicable credit percentage allowable	**2**	0210 %
3a	Maximum qualified basis	**3a**	0220
0230 **b**	Check here ▶ ☐ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	**3b**	0240 1 __ __ %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	0250 %
5	Date building placed in service ▶ / / 0260		

6 Check the box that describes the allocation for the building (check one only): 0280 0290

0270 **a** ☐ Newly constructed and federally subsidized **b** ☐ Newly constructed and **not** federally subsidized **c** ☐ Existing building 0310

0300 **d** ☐ Sec. 42(e) rehabilitation expenditures federally subsidized **e** ☐ Sec. 42(e) rehabilitation expenditures **not** federally subsidized

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Signature of authorized official ▶ Name (please type or print) ▶ Date

Part II First-Year Certification—Completed by Building Owner for First Year of Credit Period Only

7a	Date building placed in service ▶ / / 0320 **b** Eligible basis of building (see instructions)	**7b**	0330
8a	Original qualified basis of the building at close of first year of credit period	**8a**	0340

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? 0350 ☐ Yes ☐ No 0355

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? 0360 ☐ Yes ☐ No 0365

b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))? 0370 ☐ Yes ☐ No 0375

10 Check the appropriate box for each election:

a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) 0380 ☐ Yes ☐ No 0385

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) 0400 0410 0390 ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions) ☐ 20-50 ☐ 40-60 0420 ☐ 25-60 (N.Y.C. only)

d Elect deep-rent-skewed project (section 142(d)(4)(B)) (see instructions) 0430 ☐ 15-40

Note: *A separate **Schedule A (Form 8609),** Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.*

Caution: *Read the instructions under **Signature** (page 4) **before** signing this part.*

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42 and that the qualified basis of the building has ▶ ☐ has not ▶ ☐ decreased for this tax year. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.
0440 0450

*0455

▶ Signature ▶ 0460 Taxpayer identification number ▶ 0470 Date

▶ Name (please type or print) 0480

Form **8611**
(Rev. January 1999)
Department of the Treasury
Internal Revenue Service

Recapture of Low-Income Housing Credit

► **Attach to your return.**

Note: ***Complete a separate Form 8611 for each building to which recapture applies.***

OMB No. 1545-1035

Attachment Sequence No. **90**

A Name(s) shown on return		**B** **Identifying number**
C Address of building (as shown on Form 8609) 0020 0030 0040 0050	**D** Building identification number (BIN) 0060	**E** Date placed in service (from Form 8609) 0070
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:		
(1) Issuer's name 0080		**(2)** Date of issue 0090
(3) Name of issue 0100		**(4)** CUSIP number 0110

Note: *If recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust), skip lines 1 – 7 and go to line 8.*

1	Enter total credits reported on Form 8586 in prior years for this building	**1**	0120
2	Credits included on line 1 attributable to additions to qualified basis (see instructions)	**2**	0130
3	Credits subject to recapture. Subtract line 2 from line 1	**3**	0140
4	Credit recapture percentage (see instructions)	**4**	0150 .
5	Accelerated portion of credit. Multiply line 3 by line 4	**5**	0160
6	Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	**6**	0170 .
7	Amount of accelerated portion recaptured. Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 13. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share on the appropriate line of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (**Note:** *An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)*	**7**	0180
8	Enter recapture amount from flow-through entity	**8**	0190
9	Enter accelerated portion of the unused credit attributable to this building (see instructions)	**9**	0200
10	Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	**10**	0210
11	Enter interest on the line 10 recapture amount (see instructions) 0215	**11**	0220
12	Total recapture. Add lines 10 and 11. Enter here and on the appropriate line of your tax return. If more than one Form 8611 is filed, add the line 12 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	**12**	0230

Only Section 42(j)(5) partnerships need to complete lines 13 and 14.

13	Enter interest on the line 7 recapture amount (see instructions)	**13**	0240
14	Total recapture. Add lines 7 and 13 (see instructions)	**14**	0250

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use this form if you must recapture part of the low-income housing credit you took in previous years because:

- The qualified basis of a building decreased from one year to the next, or
- You disposed of the building or an ownership interest in it, and you did not post a satisfactory bond or pledge eligible U.S. Treasury securities as collateral. For details on how to avoid recapture on a building disposition, see section 42(j)(6); **Form 8693,** Low-Income Housing Credit Disposition Bond; and Rev. Proc. 99-11, 1999-2 I.R.B. 14.

Note: *If the decrease in qualified basis is because of a change in the amount for which you are financially at risk on the building, then you must first recalculate the amount of credit taken in prior years under section 42(k) before you calculate the recapture amount on this form.*

To complete this form you will need copies of the following forms that you have filed: **Form 8586**, Low-Income Housing Credit (and **Form 3800,** General Business Credit, if applicable); **Form 8609**, Low-Income Housing Credit Allocation Certification; **Schedule A (Form 8609),** Annual Statement; and Form 8611.

Note: *Flow-through entities must give partners, shareholders, and beneficiaries the information that is reported in items C, D, E, and F of Form 8611.*

Generally, recapture applies if:

- You dispose of a building or an ownership interest in it;
- There is a decrease in the qualified basis of the building from one year to the next; or
- The building no longer meets the minimum set-aside requirements of section 42(g)(1), the gross rent requirement of section 42(g)(2), or the other requirements for the units which are set aside.

However, recapture **does not** apply if:

- You disposed of the building or an ownership interest in it and you posted a satisfactory bond or pledged eligible U.S. Treasury securities as collateral (for details, see section 42(j)(6); Form 8693; and Rev. Proc. 99-11);
- You disposed of an ownership interest in a building that you held through an electing large partnership;
- The decrease in qualified basis does not exceed the additions to qualified basis for which credits were allowable in years after the year the building was placed in service;
- You correct a noncompliance event within a reasonable period after it is discovered or should have been discovered;
- The credit did not reduce your tax liability (but you must adjust the allowable general business credit carryback and carryforward); or
- The qualified basis is reduced because of a casualty loss, provided the property is restored or replaced within a reasonable period.

Recordkeeping Requirements

To verify changes in qualified basis from year to year, you must keep, for 3 years after the 15-year compliance period ends, a copy of all Forms 8586, 8609, Schedule A (Form 8609), 8611, and 8693.

Form **8621**
(Rev. December 2000)
Department of the Treasury
Internal Revenue Service

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

► **See separate instructions.**

OMB No. 1545-1002

Attachment Sequence No. **69**

Name of shareholder: 0010

Identifying number (see page 2 of instructions): 0020

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.): 0030

Shareholder tax year: calendar year 20 ____ or other tax year beginning _____, 20 0070 and ending 0080 20 ____.

City or town, state, and ZIP code or country: 0040 0050 0060 0065 0090 0100 0110 0120 0130 0140

Check type of shareholder filing the return: ☐ Individual ☐ Corporation ☐ Partnership ☐ S Corporation ☐ Nongrantor Trust ☐ Estate

Name of passive foreign investment company (PFIC) or qualified electing fund (QEF): 0150

Employer identification number (if any): 0200

Address (Enter number, street, city or town, and country.): 0160 0170 0180 0190 0195

Tax year of company or fund: calendar year 20 ____ or other tax year beginning 0210, 20 ____ and ending 0220, 20 ____.

Part I Elections (See instructions.)

+0230 A ☐ **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*

0240 B ☐ **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*

"X" or Blank

0250 C ☐ **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e.* @0255 "STMbnn" or BLANK

0260 D ☐ **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may* ***not*** *make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*

0270 E ☐ **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*

0280 F ☐ **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF).

All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

1a	Enter your pro rata share of the ordinary earnings of the QEF	1a	0290	
b	Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	1b	0300	
c	Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income			1c 0310
2a	Enter your pro rata share of the total net capital gain of the QEF	2a	0320	
b	Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	2b	0330	
c	Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.)			2c 0340
3a	Add lines 1c and 2c			3a 0350
b	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.)	3b	0360 @0365 "STMbnn" or BLANK	
c	Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	3c	0370	
d	Add lines 3b and 3c			3d 0380
e	Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets)			3e 0390
	Important: *If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.*			
4a	Enter the total tax for the tax year (See instructions.)	4a	0400	
b	Enter the total tax for the tax year determined without regard to the amount entered on line 3e	4b	0410	
c	Subtract line 4b from line 4a. **This is the deferred tax, the time for payment of which is extended by making Election D. See instructions**			4c 0420

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

5	Enter the fair market value of your PFIC stock at the end of the tax year	5	0450
6	Enter your adjusted basis in the stock at the end of the tax year	6	0460
7	**Excess.** Subtract line 6 from line 5. If a gain, **stop here.** Include this amount as ordinary income on your tax return. If a loss, go to line 8	7	0470
8	Enter any unreversed inclusions (as defined in section 1296(d)). See instructions.	8	0480
9	Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return	9	0490

Part IV Distributions and Disposition of Stock in a Section 1291 Fund (See page 6 of instructions.)

*Complete a **separate** Part IV for each excess distribution.*

10a	Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits	10a	0500
b	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)	10b	0510
c	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)	10c	0520
d	Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return	10d	0530
e	Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, **do not** complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year	10e	0540
f	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and **do not** complete line 11	10f	0550
11a	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. @0555 "STMbnn"		
b	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income	11b	0560
c	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)	11c	0570
d	Foreign tax credit. (See instructions.)	11d	0580
e	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)	11e	0590
f	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)	11f	0600 "STMbnn" or BLANK *0605

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

		(i)	(ii)	(iii)	(iv)	(v)	(vi)
1	Tax year of outstanding election	0610	0710	0810	0910	1010	1110
2	Undistributed earnings to which the election relates	0620	0720	0820	0920	1020	1120
3	Deferred tax	0630	0730	0830	0930	1030	1130
4	Interest accrued on deferred tax (line 3) as of the filing date	0640	0740	0840	0940	1040	1140
5	Event terminating election	0650	0750	0850	0950	1050	1150
6	Earnings distributed or deemed distributed during the tax year	0660	0760	0860	0960	1060	1160
7	Deferred tax due with this return	0670	0770	0870	0970	1070	1170
8	Accrued interest due with this return	0680	0780	0880	0980	1080	1180
9	Deferred tax outstanding after partial termination of election	NUMERIC OR BLANK 0690	NUMERIC OR BLANK 0790	NUMERIC OR BLANK 0890	NUMERIC OR BLANK 0990	NUMERIC OR BLANK 1090	NUMERIC OR BLANK 1190
10	Interest accrued after partial termination of election	NUMERIC OR BLANK 0700	NUMERIC OR BLANK 0800	NUMERIC OR BLANK 0900	NUMERIC OR BLANK 1000	NUMERIC OR BLANK 1100	NUMERIC OR BLANK 1200 "STMbnn" or BLANK *1210

Form **8697**
(Rev. March 1998)
Department of the Treasury
Internal Revenue Service

Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

▶ **See separate instructions.** ▶ **Please print or type.**

OMB No. 1545-1031

Attachment Sequence No. **97**

For the filing year beginning 0010 , and ending 0020 . See page 3 of the instructions.

Name

A Identifying number

Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return

Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions.

City or town, state, and ZIP code

B Check applicable box to show type of taxpayer:

0090 ☐ Corporation 0120 ☐ S corporation

0100 ☐ Individual 0130 ☐ Partnership

0110 ☐ Estate or trust

"X" OR BLANK

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity 0140 *0145

Employer identification number 0150

Part I Regular Method

	Date of each prior year to which interest computation relates:			
	0160 (a) Year ended mo. ---- yr. ----	0250 (b) Year ended mo. ---- yr. ----	0340 (c) Year ended mo. ---- yr. ----	(d) Totals (Add columns (a), (b), and (c).)
1 Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior year(s) from line 3, Form 8697, for the most recent filing year that affects the prior year(s)	0170	0260	0350	
2 Adjustment to income to reflect the difference between: **(a)** the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the **actual** contract price and costs, and **(b)** the amount of income reported for such contracts based on **estimated** contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	*0185 0180 *0187	*0275 0270 *0277	*0365 0360 *0367	
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2	0190	0280	0370	
4 Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See page 3 of the instructions. . .	0200	0290	0380	
5 Income tax liability shown on return (or as previously adjusted) for the prior year(s). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior year(s)	0210	0300	0390	
6 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Line 4 minus line 5 .	0220	0310	0400	
7 Interest due on increase, if any, shown on line 6. See page 3 of the instructions for computation	0230 *0235	0320 *0325	0410 *0415	0430
8 Interest to be refunded on decrease, if any, shown on line 6. See page 3 of the instructions for computation . .	0240 *0245	0330 *0335	0420 *0425	0440
9 Net amount of **INTEREST TO BE REFUNDED TO YOU.** If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 4 of the instructions				0450
10 Net amount of **INTEREST YOU OWE.** If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return . . .				0460

For Privacy Act and Paperwork Reduction Act Notice, see page 6 of the instructions.

Part II Simplified Marginal Impact Method

	Date of each prior year to which interest computation relates:			(d) Totals (Add columns (a), (b), and (c).)
	0500 (a) Year ended mo. ---- yr. ----	0600 (b) Year ended mo. ---- yr. ----	0700 (c) Year ended mo. ---- yr. ----	
1 Adjustment to regular taxable income to reflect the difference between: **(a)** the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on **actual** contract price and costs, and **(b)** the amount of such income reported for such contracts based on **estimated** contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	0510 *0515 *0517	0610 *0615 *0617	0710 *0715 *0717	
2 Increase (or decrease) in regular tax for prior year(s). Multiply line 1 in each column by the applicable regular tax rate. See page 5 of the instructions. **Note:** *For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.*	0520	0620	0720	
3 Adjustment to alternative minimum taxable income to reflect the difference between: **(a)** the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on **actual** contract price and costs, and **(b)** the amount of such income reported for such contracts based on **estimated** contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	0530 *0535	0630 *0635	0730 *0735	
4 Increase (or decrease) in alternative minimum tax (AMT) for prior year(s). Multiply line 3 in each column by the applicable AMT rate. See page 5 of the instructions.	0540	0640	0740	
5 Enter the amount from line 2 or line 4, whichever is greater. See page 5 of the instructions if either amount is negative. **Pass-through entities:** *Skip line 6 and enter on line 7 the amount from line 5.*	0550	0650	0750	
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method, and after net operating loss, capital loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5	0560	0660	0760	
7 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number	0570	0670	0770	
8 Interest due on increase, if any, shown on line 7. See page 5 of the instructions for computation	0580	0680	0780	0800
9 Interest to be refunded on decrease, if any, shown on line 7. See page 5 of the instructions for computation	0590	0690	0790	0810

10 Net amount of **INTEREST TO BE REFUNDED TO YOU.** If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 5 of the instructions **0820**

11 Net amount of **INTEREST YOU OWE.** If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 5 of the instructions for where to include this amount on your return . . . **0830**

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature(s) ▶ Date ▶

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's social security number
Firm's name (or yours if self-employed) and address ▶			EIN ▶
			ZIP code ▶

Form **8820**

Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

► **Attach to your tax return.**

OMB No. 1545-1505

2002

Attachment Sequence No. **103**

Name(s) shown on return

Identifying number 0010

Draft as of 9/09/2002

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year	1	0020
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2	0030
3	Pass-through orphan drug credits from an S corporation, partnership, estate, or trust	3	0040
4	**Current year credit.** Add lines 2 and 3 0045 - NO ENTRY	4	0050

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			5	0060
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			6	0070
7	Add lines 5 and 6			7	0080
8a	Foreign tax credit	8a	0090		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110		
d	Education credits (Form 8863, line 18)	8d	0120		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125		
f	Child tax credit (Form 1040, line 50)	8f	0130		
g	Mortgage interest credit (Form 8396, line 11)	8g	0140		
h	Adoption credit (Form 8839, line 18)	8h	0150		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0160		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0170		
k	Credit for fuel from a nonconventional source	8k	0180		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190		
m	Add lines 8a through 8l			8m	0200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	0210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	0240		
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	0245		
13	Enter the larger of line 11 or line 12			13	0250
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	0260
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	0270

General Instructions

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

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

Who Must File

An individual, estate, trust, organization, or corporation that elects to claim an orphan drug credit, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

Definitions

Qualified clinical testing expenses. Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" **and**
- 100% (instead of 65% or 75%) of contract research expenses are treated as clinical testing expenses.

Qualified clinical testing expenses do not include expenses to the extent they are

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2002

Attachment Sequence No. **109**

Name(s) shown on tax return

Identifying number 0010

Draft as of 8/29/2002

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up ▶ 0020 *0025

2 Description of like-kind property received ▶ 0030 *0035

3	Date like-kind property given up was originally acquired (month, day, year)	3	/ 0040 /
4	Date you actually transferred your property to other party (month, day, year)	4	/ 0050 /
5	Date like-kind property you received was identified (month, day, year) (see instructions)	5	/ 0060 /
6	Date you actually received the like-kind property from other party (month, day, year)	6	/ 0070 /

7 Was the exchange made with a related party (see instructions)? If "Yes," complete Part II. If "No," go to Part III.

0080 a ☐ Yes, in this tax year 0090 b ☐ Yes, in a prior tax year c ☐ No 0100

Part II Related Party Exchange Information

8 Name of related party 0110

Related party's identifying number 0120

Address (no., street, and apt., room, or suite no.) 0130

City or town, state, and ZIP code 0140 0150 0160

Relationship to you 0170

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange? 0180 ☐ Yes 0185 ☐ No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? 0190 ☐ Yes 0195 ☐ No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies. See* ***Related party exchanges*** *in the instructions.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

0200 a ☐ The disposition was after the death of either of the related parties.

0210 b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

+0220 c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). @0225

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred* ***and*** *received* ***(a)*** *more than one group of like-kind properties or* ***(b)*** *cash or other (not like-kind) property, see* ***Reporting of multi-asset exchanges*** *in the instructions.*

Note: *Complete lines 12 through 14* ***only*** *if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	0230		
13	Adjusted basis of other property given up	13	0240		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	0250		
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	0260		
16	FMV of like-kind property you received	16	0270		
17	Add lines 15 and 16	17	0280		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)	18	0290		
19	**Realized gain or (loss).** Subtract line 18 from line 17	19	0300	*0305	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0310		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	0320		
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	0330		
23	**Recognized gain.** Add lines 21 and 22	23	0340	*0345	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	0350		
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23	25	0360		

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. | Your social security number

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property exceeds the basis of the divested property.*

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) . . . . . ▶ 0380 –

27 Description of divested property ▶ 0390 *0395

28 Description of replacement property ▶ 0400 *0405

29	Date divested property was sold (month, day, year)			29	/0410 /
30	Sales price of divested property (see instructions)	30	0420		
31	Basis of divested property	31	0430		
32	**Realized gain.** Subtract line 31 from line 30			32	0440
33	Cost of replacement property purchased within 60 days after date of sale	33	0450		
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	0460
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	0470
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)			36	0480
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	0490
38	**Basis of replacement property.** Subtract line 37 from line 33			38	0500

Draft as of 8/29/2002

General Instructions

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

Purpose of Form

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

Multiple exchanges. If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary Form 8824, enter **only** your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see **Related party exchanges** on page 3).

Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are **not** like-kind properties. See **Pub. 544,** Sales and Other Dispositions of Assets, for more details.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

Deferred exchanges. A deferred exchange occurs when the property **received** in the exchange is not received at the same time as the transfer of the property **given up.** For a deferred exchange to qualify as like-kind, you must:

Form **8825**

Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► See instuctions on back.
► Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

2002

Name

Employer identification number 0010

1 Show the kind and location of each property. See page 2 for additional properties.

A 0020

B 0230

C 0420

D 0610

			Properties A	Properties B	Properties C	Properties D
	Rental Real Estate Income					
2	Gross rents	2	0040	0240	0430	0620
	Rental Real Estate Expenses					
3	Advertising	3	0050	0250	0440	0630
4	Auto and travel	4	0060	0260	0450	0640
5	Cleaning and maintenance	5	0070	0270	0460	0650
6	Commissions	6	0080	0280	0470	0660
7	Insurance	7	0090	0290	0480	0670
8	Legal and other professional fees	8	0100	0300	0490	0680
9	Interest	9	0110	0310	0500	0690
10	Repairs	10	0120	0320	0510	0700
11	Taxes	11	0130	0330	0520	0710
12	Utilities	12	0140	0340	0530	0720
13	Wages and salaries	13	0150	0350	0540	0730
14	Depreciation (see instructions)	14	0160	0360	0550	0740
15	Other (list) ► *0210	15	0170	0370	0560	0750
			0180	0380	0570	0760
			0190	0390	0580	0770
			0200	0400	0590	0780
16	Total expenses for each property. Add lines 3 through 15	16	0220	0410	0600	0790

17	Total gross rents. Add gross rents from line 2, columns A through H	17	0800***
18	Total expenses. Add total expenses from line 16, columns A through H	18	(0810***)
19	Net gain (loss) from Form 4797, Part II, line 18, from the disposition of property from rental real estate activities	19	0820
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a	0830

b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed: *0840

(1) Name	**(2)** Employer identification number
0850	0860
0870	0880
0890	0900

21 Net income (loss) from rental real estate activities. Combine lines 17 through 20a. Enter the result here and on:
- **Form 1065 or 1120S:** Schedule K, line 2, or
- **Form 1065-B:** Part I, line 4

21 0910

1	Show the kind and location of each property.
E	0950
F	1150
G	1340
H	1530

			Properties							
			E		F		G		H	
	Rental Real Estate Income									
2	Gross rents	2	0960		1160		1350		1540	
	Rental Real Estate Expenses									
3	Advertising	3	0970		1170		1360		1550	
4	Auto and travel	4	0980		1180		1370		1560	
5	Cleaning and maintenance	5	0990		1190		1380		1570	
6	Commissions	6	1000		1200		1390		1580	
7	Insurance	7	1010		1210		1400		1590	
8	Legal and other professional fees	8	1020		1220		1410		1600	
9	Interest	9	1030		1230		1420		1610	
10	Repairs	10	1040		1240		1430		1620	
11	Taxes	11	1050		1250		1440		1630	
12	Utilities	12	1060		1260		1450		1640	
13	Wages and salaries	13	1070		1270		1460		1650	
14	Depreciation (see instructions)	14	1080		1280		1470		1660	
15	Other (list) ► *1090	15	+1100		+1290		+1480		+1670	
			+1110		+1300		+1490		+1680	
			+1120		+1310		+1500		+1690	
			+1130		+1320		+1510		+1700	
16	Total expenses for each property. Add lines 3 through 15	16	1140		1330		1520		1710	

Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Partnerships and S corporations use Form 8825 to report income and deductible expenses from rental real estate activities, including net income (loss) from rental real estate activities that flow through from partnerships, estates, or trusts.

Before completing this form, be sure to read:

- **Passive Activity Limitations** in the instructions for Form 1065 or Form 1120S, or **Passive Loss Limitation Activities** in the Instructions for Form 1065-B, especially for the definition of "rental activity."
- **Extraterritorial Income Exclusion** in the instructions for Form 1065, 1065-B, or 1120S.

Lines 1 through 21. Form 8825 provides space for up to eight properties. If there are more than eight properties, complete and attach additional Forms 8825.

The number of columns to be used for reporting income and expenses on this form may differ from the number of rental real estate activities the partnership or S corporation has for purposes of the passive activity limitations. For example, a partnership owns two apartment buildings, each located in a different city. For purposes of the passive activity limitations, the partnership grouped both buildings into a single activity. Although the partnership has only one rental real estate activity, it must report the income and deductions for each building in separate columns.

However, if the partnership or S corporation has more than one rental real estate activity, attach a statement to Schedule K that reports the net income (loss) for each separate activity. Also, attach a statement to each Schedule K-1 that reports each partner's or shareholder's share of the net income (loss) for each separate activity (except for limited partners in an electing large partnership). See **Passive Activity Reporting Requirements** in the instructions for Form 1065, Form 1065-B, or Form 1120S for additional information that must be provided for each activity.

Complete lines 1 through 16 for each property. But complete lines 17 through 21 on only one Form 8825. The figures on lines 17 and 18 should be the combined totals of all forms.

Do not report on Form 8825 any:

- Income or deductions from a trade or business activity or a rental activity other than rental real estate.
- Portfolio income or deductions.
- Section 179 expense deduction.
- Other items that must be reported separately to the partners or shareholders.
- Commercial revitalization deductions.

Line 1. Show the kind of property rented out (e.g., "apartment building"). Give the street address, city or town, and state.

Line 14. The partnership or S corporation may claim a depreciation deduction each year for rental property (except for land, which is not depreciable). If the partnership or S corporation placed property in service during the current tax year or claimed depreciation on any vehicle or other listed property, complete and attach **Form 4562,** Depreciation and Amortization. See Form 4562 and its instructions to figure the depreciation deduction.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 6 hr., 27 min.; **Learning about the law or the form,** 34 min.; **Preparing the form,** 1 hr., 37 min.; **Copying, assembling, and sending the form to the IRS,** 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **8826**

Department of the Treasury
Internal Revenue Service

Disabled Access Credit

► **Attach to your tax return.**

OMB No. 1545-1205

2002

Attachment Sequence No. **86**

Name(s) shown on return

Identifying number

Draft as of 8/12/2002

Part I Current Year Credit

1	Total eligible access expenditures (see instructions)	1	0020 *0025
2	Minimum amount	2	$ 250 00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	0030
4	Maximum amount	4	$10,000 00
5	Enter the **smaller** of line 3 or line 4	5	0040
6	Multiply line 5 by 50% (.50)	6	0050
7	Disabled access credits from pass-through entities:	7	0060
8	**Current year disabled access credit.** Add lines 6 and 7, but do not enter more than $5,000.	8	0070

If you are a-	Then enter the total of the current year disabled access credits from-
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

9	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			9	0080
10	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			10	0090
11	Add lines 9 and 10			11	0100
12a	Foreign tax credit	12a	0110		
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b	0120		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c	0130		
d	Education credits (Form 8863, line 18)	12d	0140		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e	0145		
f	Child tax credit (Form 1040, line 50)	12f	0150		
g	Mortgage interest credit (Form 8396, line 11)	12g	0160		
h	Adoption credit (Form 8839, line 18)	12h	0170		
i	District of Columbia first-time homebuyer credit (Form 8859. line 11)	12i	0180		
j	Possessions tax credit (Form 5735, line 17 or 27) NO ENTRY	12j	0190		
k	Credit for fuel from a nonconventional source	12k	0200		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l	0210		
m	Add lines 12a through 12l			12m	0220
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18			13	0230
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14	0250		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	0260		
16	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	16	0265		
17	Enter the greater of line 15 or line 16			17	0270
18	Subtract line 17 from line 13. If zero or less, enter -0-			18	0280
19	**Credit allowed for the current year.** Enter the **smaller** of line 8 or line 18 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions.			19	0290

Form **8830**

Department of the Treasury
Internal Revenue Service

Enhanced Oil Recovery Credit

► **Attach to your tax return.**

OMB No. 1545-1282

2002

Attachment Sequence No. **78**

Name(s) shown on return

Identifying number 0010

Draft as of 8/12/2002

Part I Current Year Credit

1	Qualified enhanced oil recovery costs (see instructions)	1	0020
2	Multiply line 1 by 15% (.15)	2	0030
3	Enhanced oil recovery credits from pass-through entities:	3	0040
4	**Current year credit.** Add lines 2 and 3	4	0050

If you are a—	Then enter the total of the current year credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			5	0060
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			6	0070
7	Add lines 5 and 6			7	0080
8a	Foreign tax credit	8a	0090		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110		
d	Education credits (Form 8863, line 18)	8d	0120		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125		
f	Child tax credit (Form 1040, line 50)	8f	0130		
g	Mortgage interest credit (Form 8396, line 11)	8g	0140		
h	Adoption credit (Form 8839, line 18)	8h	0150		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0160		
j	Possessions tax credit (Form 5735, line 17 or 27) . . **NO ENTRY** .	8j	0170		
k	Credit for fuel from a nonconventional source	8k	0180		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190		
m	Add lines 8a through 8l			8m	0200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	0210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	0240		
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	0245		
13	Enter the greater of line 11 or line 12			13	0250
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	0260
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	0270

General Instructions

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

Purpose of Form

Use Form 8830 to claim the enhanced oil recovery credit.

An owner of an operating mineral interest may claim or elect not to claim this credit any time within 3 years from the due date (excluding extensions) of its return on either its original or an amended return. This credit is part of the general business credit.

Amount of Credit

The credit generally is 15% of qualified costs for the year, but is reduced when the reference price per barrel exceeds the base value of $28 (as adjusted by inflation). For 2002, there is no reduction of the credit.

Form **8832**
(Rev. September 2002)
Department of the Treasury
Internal Revenue Service

Entity Classification Election

OMB No. 1545-1516

Type or Print	Name of entity	EIN ► 0010
	Number, street, and room or suite no. If a P.O. box, see instructions. 0020	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. 0030 0040 0050	

1 **Type of election** (see instructions):

0060 **a** ☐ Initial classification by a newly-formed entity.

0070 **b** ☐ Change in current classification.

2 **Form of entity** (see instructions):

0080 **a** ☐ A domestic eligible entity electing to be classified as an association taxable as a corporation.

0090 **b** ☐ A domestic eligible entity electing to be classified as a partnership.

0100 **c** ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.

0110 **d** ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.

0120 **e** ☐ A foreign eligible entity electing to be classified as a partnership.

0130 **f** ☐ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

3 **Disregarded entity information** (see instructions):

a Name of owner ► 0132

b Identifying number of owner ► 0134

c Country of organization of entity electing to be disregarded (if foreign) ► 0136

4 Election is to be effective beginning (month, day, year) (see instructions) 0140 . . . . . ► / /

5 Name and title of person whom the IRS may call for more information 0150

6 That person's telephone number ( ) 0160

Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

Signature(s)	Date	Title

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Electric Vehicle Credit

► **Attach to your tax return.**
► **See instructions on back.**

OMB No. 1545-1374

2002

Attachment Sequence No. **111**

Name(s) shown on return | **Identifying number**

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

			(a)	(b)	(c)
1	Enter date vehicle placed in service (MM/DD/YYYY)	1	0015	0065	0115
2	Cost of vehicle	2	0020	0070	0120
3	Section 179 expense deduction (see instructions)	3	0030	0080	0130
4	Subtract line 3 from line 2	4	0040	0090	0140
5	Multiply line 4 by 10% (.10)	5	0050	0100	0150
6	Maximum credit per vehicle	6	0055 4,000	0105 4,000	0155 4,000
7	Enter the **smaller** of line 5 or line 6	7	0060	0110	0160

8	Add columns (a) through (c) on line 7	8	0170
9	Qualified electric vehicle credits from pass-through entities:		

If you are a—	Then enter the total current year credits from—
Shareholder	Schedule K-1 (Form 1120S), lines 12d through 13
Partner	Schedule K-1 (Form 1065), lines 12c through 13

		9	0180
10	Add lines 8 and 9	10	0190
11	Passive activity credits included on line 10 (see instructions)	11	0200
12	Subtract line 11 from line 10	12	0210
13	Passive activity credits allowed for 2002 (see instructions)	13	0220
14	**Tentative qualified electric vehicle credit.** Add lines 12 and 13 ►	14	0230

Part II Allowable Credit

15	Regular tax before credits. • Individuals. Enter the amount from Form 1040, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 3. • Other filers. Enter the regular tax before credits from your return.			15	0240
16	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	16a	0250		
b	Credit for child and dependent care expenses (Form 2441, line 11)	16b	0260		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	16c	0270		
d	Education credits (Form 8863, line 18)	16d	0280		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	16e	0285		
f	Child tax credit (Form 1040, line 50)	16f	0290		
g	Mortgage interest credit (Form 8396, line 11)	16g	0300		
h	Adoption credit (Form 8839, line 18)	16h	0310		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	16i	0320		
j	Possessions tax credit (Form 5735, line 17 or 27)	16j	0330		
k	Credit for fuel from a nonconventional source	16k	0340		
l	Add lines 16a through 16k			16l	0350
17	Net regular tax. Subtract line 16l from line 15. If zero or less, **do not** file this form; you cannot claim this credit			17	0360
18	Tentative minimum tax (see instructions). • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 13. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54.			18	0370
19	Subtract line 18 from line 17. If zero or less, **do not** file this form; you cannot claim this credit			19	0380
20	**Allowable qualified electric vehicle credit.** Enter the **smaller** of line 14 or line 19 (if line 19 is smaller, see instructions). Also enter on Form 1040, line 53; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of other income tax returns ►			20	0390

Draft as of 7/18/2002

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity Production Credit

► **Attach to your tax return.**

OMB No. 1545-1362

2002

Attachment Sequence No. **95**

Name(s) shown on return

Identifying number 0010

Draft as of 8/12/2002

Part I Current Year Credit

Electricity produced by closed-loop biomass facility placed in service after 1992 or poultry waste facility placed in service after 1999:

1	Kilowatt-hours produced and sold (see instructions) 0015	0020 × 0.018	1	+0030	*0035
2	Phaseout adjustment (see instructions)	$ 0040 × 0045	2	+0050	*0055
3	Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1.		3	0060	

Electricity produced by wind facility placed in service after 1993:

4	Kilowatt-hours produced and sold (see instructions)	0070 × 0.018	4	0080	*0085
5	Phaseout adjustment (see instructions)	$ 0090 × 0100	5	0110	*0115
6	Credit for electricity produced by wind facility. Subtract line 5 from line 4		6	0120	
7	Total credit before reduction. Add lines 3 and 6		7	0130	

Reduction for government grants, subsidized financing, and other credits:

8	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years	8	0140	
9	Total of additions to the capital account for the project for this and all prior tax years	9	0150	
10	Divide line 8 by line 9. Show as a decimal carried to at least 4 places	10	0160	
11	Multiply line 7 by line 10	11	0170	
12	Subtract line 11 from line 7	12	0180	
13	Renewable electricity production credits from pass-through entities:	13	0190	
14	**Current year credit.** Add lines 12 and 13 0195 1041 Portion - NO ENTRY	14	0200	

If you are a—	Then enter the credit(s) from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

15	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		15	0210	
16	Alternative minimum tax (see instructions)		16	0220	
17	Add lines 15 and 16		17	0230	
18a	Foreign tax credit	18a 0240			
b	Credit for child and dependent care expenses (Form 2441, line 11)	18b 0250			
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	18c 0260			
d	Education credits (Form 8863, line 18)	18d 0270			
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	18e 0275			
f	Child tax credit (Form 1040, line 50)	18f 0280			
g	Mortgage interest credit (Form 8396, line 11)	18g 0290			
h	Adoption credit (Form 8839, line 18)	18h 0300			
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	18i 0310			
j	Possessions tax credit (Form 5735, line 17 or 27) NO ENTRY	18j 0320			
k	Credit for fuel from a nonconventional source	18k 0330			
l	Qualified electric vehicle credit (Form 8834, line 20)	18l 0340			
m	Add lines 18a through 18l		18m	0350	
19	Net income tax. Subtract line 18m from line 17. If zero, skip lines 20 through 23 and enter -0- on line 24		19	0360	
20	Net regular tax. Subtract line 18m from line 15. If zero or less, enter -0-	20 0380			
21	Enter 25% (.25) of the excess, if any, of line 20 over $25,000 (see instructions)	21 0390			
22	Tentative minimum tax (see instructions)	22 0395			
23	Enter the greater of line 21 or line 22		23	0400	
24	Subtract line 23 from line 19. If zero or less, enter -0-		24	0410	
25	**Credit allowed for the current year.** Enter the **smaller** of line 14 or line 24 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 24 is smaller than line 14, see instructions		25	0420	

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1444

2002

Attachment Sequence No. **99**

Name(s) shown on return

Identifying number 0010

Draft as of 8/09/2002

Part I Current Year Credit

1	Enter the total qualified wages paid or incurred during **calendar year 2002** only (see instructions)		
a	Qualified empowerment zone wages . . . . . $ 0015 X 20% (.20)	1a	0020
b	Qualified renewal community wages . . . . . $ 0025 X 15% (.15)	1b	0027
2	Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages	2	0030
3	Form 8844 credits from pass-through entities:	3	0040
4	Add lines 2 and 3	4	0050
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	0060
6	Subtract line 5 from line 4	6	0070
7	Passive activity credit allowed for 2002 (see instructions)	7	0080
8	Carryforward of empowerment zone employment credit to 2002	8	0090
9	Carryback of empowerment zone and renewal community employment credit from 2003 (see instructions)	9	0100
10	**Current year credit.** Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) 0110 (1041Portion Amount)- NO ENTRY.	10	0120

If you are a—	Then enter the total of the current year credits from—
a Shareholder . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13 . . .
b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .
c Beneficiary . .	Schedule K-1 (Form 1041), line 14 . . . . .
d Patron . . .	Written statement from cooperative . . . . .

Part II Allowable Credit

11	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 42		
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return	11	0130
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.		
12	Alternative minimum tax (see instructions)	12	0140
13	Add lines 11 and 12	13	0150
14a	Foreign tax credit 14a 0160		
b	Credit for child and dependent care expenses (Form 2441, line 11) . . 14b 0170		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) 14c 0180		
d	Education credits (Form 8863, line 18) 14d 0190		
e	Credit for qualified retirement savings contributions (Form 8880, line 14) 14e 0195		
f	Child tax credit (Form 1040, line 50) 14f 0200		
g	Mortgage interest credit (Form 8396, line 11) 14g 0210		
h	Adoption credit (Form 8839, line 18) 14h 0220		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . 14i 0230		
j	Possessions tax credit (Form 5735, line 17 or 27) 14j 0240		
k	Credit for fuel from a nonconventional source 14k 0250		
l	Qualified electric vehicle credit (Form 8834, line 20) 14l 0260		
m	Add lines 14a through 14l	14m	0270
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	15	0280
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0- 16 0310		
17	Tentative minimum tax (see instructions) 17 0315		
18	Enter 25% (.25) of the excess, if any, of line 16 over $25,000 (see instructions) 18 0320		
19	Multiply line 17 by 75% (.75) 19 0325		
20	Enter the greater of line 18 or line 19	20	0330
21	Subtract line 20 from line 15. If zero or less, enter -0-	21	0340
22	General business credit (other than the New York Liberty Zone business employee credit) (see instructions)	22	0350
23	Subtract line 22 from line 21.	23	0360
24	**Empowerment zone and renewal community employment credit allowed for the current year.** Enter the **smaller** of line 10 or line 23 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions	24	0370

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1417

2002

Attachment Sequence No. **113**

Name(s) as shown on return

Identifying number 0010

Draft as of 8/12/2002

Part I Current Year Credit

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	0020
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	0030
3	Incremental increase. Subtract line 2 from line 1	3	0040
4	Multiply line 3 by 20% (.20) (see instructions)	4	0050
5	Indian employment credits from pass-through entities	5	0060
6	**Current year credit.** Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) 0065 NO ENTRY	6	0070

If you are a—	Then enter the total of the current year credit(s) from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14
d Patron	Written statement from cooperative

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			7	0080
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			8	0090
9	Add lines 7 and 8			9	0100
10a	Foreign tax credit	10a	0110		
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b	0120		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c	0130		
d	Education credits (Form 8863, line 18)	10d	0140		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e	0145		
f	Child tax credit (Form 1040, line 50)	10f	0150		
g	Mortgage interest credit (Form 8396, line 11)	10g	0160		
h	Adoption credit (Form 8839, line 18)	10h	0170		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i	0180		
j	Possessions tax credit (Form 5735, line 17 or 27)	10j	0190		
k	Credit for fuel from a nonconventional source	10k	0200		
l	Qualified electric vehicle credit (Form 8834, line 20)	10l	0210		
m	Add lines 10a through 10l			10m	0220
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	0230
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12	0250		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	0260		
14	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	14	0265		
15	Enter the greater of line 13 or line 14			15	0270
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	0280
17	**Credit allowed for the current year.** Enter the **smaller** of line 6 or line 16 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions			17	0290

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

► **Attach to your tax return.**

OMB No. 1545-1414

2002

Attachment Sequence No. **98**

Name(s) shown on return

Identifying number 0010

Note: *Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.*

Draft as of 8/12/2002

Part I Current Year Credit

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)		1	0020
2	Tips not subject to the credit provisions (see instructions)		2	0030
3	Creditable tips. Subtract line 2 from line 1		3	0040
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $84,900, see instructions and check here ► ☐	0050	4	0060
5	Form 8846 credits from pass-through entities:		5	0070
6	**Current year credit.** Add lines 4 and 5		6	0080

If you are a—	Then enter the Form 8846 credits from—
a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13

*0065

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		7	0090
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		8	0100
9	Add lines 7 and 8		9	0110
10a	Foreign tax credit	10a 0120		
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b 0130		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c 0140		
d	Education credits (Form 8863, line 18)	10d 0150		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e 0155		
f	Child tax credit (Form 1040, line 50)	10f 0160		
g	Mortgage interest credit (Form 8396, line 11)	10g 0170		
h	Adoption credit (Form 8839, line 18)	10h 0180		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i 0190		
j	Possessions tax credit (Form 5735, line 17 or 27)	10j 0200		
k	Credit for fuel from a nonconventional source	10k 0210		
l	Qualified electric vehicle credit (Form 8834, line 20) NO ENTRY	10l 0220		
m	Add lines 10a through 10l		10m	0230
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11	0240
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12 0260		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13 0270		
14	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	14 0275		
15	Enter the greater of line 13 or line 14		15	0280
16	Subtract line 15 from line 11. If zero or less, enter -0-		16	0290
17	**Credit allowed for the current year.** Enter the **smaller** of line 6 or line 16 (if line 16 is smaller, see instructions). Also include this amount on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return		17	0300

Form **8847**

Department of the Treasury
Internal Revenue Service

Credit for Contributions to Selected Community Development Corporations

► **Attach to your tax return.**

OMB No. 1545-1416

2002

Attachment Sequence No. **100**

Name(s) shown on return

Identifying number 0010

Draft as of 8/12/2002

Part I Current Year Credit

1	Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847)	1	0020
2	Multiply line 1 by 5% (.05)	2	0030
3	CDC credits from pass-through entities:	3	0040
4	**Current year credit.** Add lines 2 and 3	4	0050

If you are a—	Then enter the total of the current year CDC credit(s) from—
a Shareholder	Schedule K-1 (Form 1120S), line 13
b Partner	Schedule K-1 (Form 1065), line 13

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			5	0060
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			6	0070
7	Add lines 5 and 6			7	0080
8a	Foreign tax credit	8a	0090		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110		
d	Education credits (Form 8863, line 18)	8d	0120		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125		
f	Child tax credit (Form 1040, line 50)	8f	0130		
g	Mortgage interest credit (Form 8396, line 11)	8g	0140		
h	Adoption credit (Form 8839, line 18)	8h	0150		
i	District of Columbia first-time homebuyer credit (Form 8859. line 11)	8i	0160		
j	Possessions tax credit (Form 5735, line 17 or 27) NO ENTRY	8j	0170		
k	Credit for fuel from a nonconventional source	8k	0180		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190		
m	Add lines 8a through 8l			8m	0200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	0210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	0240		
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	0245		
13	Enter the greater of line 11 or line 12			13	0250
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	0260
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	0270

Form **8861**

Department of the Treasury
Internal Revenue Service

Welfare-to-Work Credit

► **Attach to your tax return.**

OMB No. 1545-1569

2002

Attachment Sequence No. **107**

Name(s) shown on return

Identifying number 0010

Draft as of 8/12/2002

Part I Current Year Credit

1	Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who are certified as long-term family assistance recipients. Members of a controlled group, see instructions.			
a	Qualified first-year wages . . . . . $ 0020 × 35% (.35)	1a	0030	
b	Qualified second-year wages . . . . . $ 0040 × 50% (.50)	1b	0050	
2	Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages	2	0060	*0065 *0067
3	Welfare-to-work credits from pass-through entities:	3	0070	

If you are a—	Then enter the total of the welfare-to-work credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14
d Patron	Written statement from cooperative . . . . 0075 (1041 PORTION AMT) NO ENTRY

4	**Current year welfare-to-work credit.** Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4	0080

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:				
•	Individuals. Enter the amount from Form 1040, line 42				
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			5	0090
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
6	Alternative minimum tax:				
•	Individuals. Enter the amount from Form 6251, line 35				
•	Corporations. Enter the amount from Form 4626, line 15			6	0100
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
7	Add lines 5 and 6			7	0110
8a	Foreign tax credit	8a	0120		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0130		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0140		
d	Education credits (Form 8863, line 18)	8d	0150		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0155		
f	Child tax credit (Form 1040, line 50)	8f	0160		
g	Mortgage interest credit (Form 8396, line 11)	8g	0170		
h	Adoption credit (Form 8839, line 18)	8h	0180		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0190		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0200		
k	Credit for fuel from a nonconventional source	8k	0210		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0220		
m	Add lines 8a through 8l			8m	0230
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	0240
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0260		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	0270		
12	Tentative minimum tax (see instructions):				
•	Individuals. Enter the amount from Form 6251, line 33				
•	Corporations. Enter the amount from Form 4626, line 13				
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	0275		
13	Enter the greater of line 11 or line 12			13	0280
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	0290
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	0300

Form **8865**

Department of the Treasury
Internal Revenue Service

Return of U.S. Persons With Respect to Certain Foreign Partnerships

► **Attach to your tax return. See separate instructions.**

Information furnished for the foreign partnership's tax year (see instructions) beginning 0010 , 2001, and ending 0020 , 20

OMB No. 1545-1668

2001

Attachment Sequence No. **118**

Important: *All information **must** be in English. All amounts **must** be in U.S. dollars unless otherwise indicated.*

Name of person filing this return 0025

Filer's identifying number

Filer's address (if you are not filing this form with your tax return)
0040
0050 0060 0070

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 ☐ 0080 2 ☐ 0090 3 ☐ 0100 4 ☐ 0110

B Filer's tax year beginning 0120 , 20 , and ending 0130 , 20

C Filer's share of liabilities: Nonrecourse $ 0140 Qualified nonrecourse financing $ 0150 Other $ 0160

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name 0170 EIN 0220

Address 0180
0190 0200 0210

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es) Category 1	Category 2	Constructive owner
0230	0240 0250 0260 0270	0280	0290	0300	0310
0320	0330 0340 0350 0360	0370	0380	0390	0400
0410	0420 0430 0440 0450	0460	0470	0480	0490
0500	0510 0520 0530 0540	0550	0560	0570	0580 *0585

F1 Name and address of foreign partnership
0590
0600
0610 0620 0630 0640 0645

2 EIN (if any) 0650

3 Country under whose laws organized 0660

4 Date of organization	**5** Principal place of business	**6** Principal business activity code number	**7** Principal business activity	**8** Functional currency and exchange rate (see instr.)
0670	0680	0690	0700	0710 0712 *0715

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States 0720
0730
0740 0750 0760 0770 0775

2 Check if the foreign partnership must file: 0780 ☐ Form 1042 0790 ☐ Form 8804 ☐ Form 1065 or 1065-B 0800
Service Center where Form 1065 or 1065-B is filed: 0805

3 Name and address of foreign partnership's agent in country of organization, if any
0810
0820
0830 0840 0850 0860 0865

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different 0870
0880
0890 0900 0910 0920 0925 0930

5 Were any special allocations made by the foreign partnership? . . . . . 0940 ► ☐ Yes ☐ No 0950

6 Number of foreign disregarded entities owned by the partnership *(attach list)* . . . . . ► 0960 @0965

7 How is this partnership classified under the law of the country in which it is organized? . . . ► 0970

8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? . 0980 ► ☐ Yes ☐ No 0990

9 Does this partnership meet **both** of the following requirements? @0995
- The partnership's total receipts for the tax year were less than $250,000 and
- The value of the partnership's total assets at the end of the tax year was less than $600,000.

If "Yes," **do not** complete Schedules L, M-1, and M-2. . . . 1000 ► ☐ Yes ☐ No 1010 *1015

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return

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

► Signature of general partner or limited liability company member ► Date

Paid Preparer's Use Only

Preparer's signature ► Date Check if self-employed ► ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ► EIN ► Phone no. ( )

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 25852A Form **8865** (2001)

Schedule A **Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b,** enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

1040 **a** ☐ Owns a direct interest 1045 **b** ☐ Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner
1050	1060 1070 1080 1090	1100	1110	1120
1130	1140 1150 1160 1170	1180	1190	1200
1210	1220 1230 1240 1250	1260	1270	1280
1290	1300 1310 1320 1330	1340	1350	1360
1370	1380 1390 1400 1410	1420	1430	1440 *1445

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person
1450	1460 1470 1480 1490	1500	1510
1520	1530 1540 1550 1560	1570	1580
1590	1600 1610 1620 1630	1640	1650
1660	1670 1680 1690 1700	1710	1720
1730	1740 1750 1760 1770	1780	1790 *1795

Does the partnership have any other foreign person as a direct partner? . . . . . 1800 ☐ **Yes** ☐ **No** 1810

Schedule A-2 **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
1820	1830 1840 1850 1860	1870	1880	1890
1900	1910 1920 1930 1940	1950	1960	1970
1980	1990 2000 2010 2020	2030	2040	2050
2060	2070 2080 2090 2100	2110	2120	2130
2140	2150 2160 2170 2180	2190	2200	2210 *2215

Schedule B **Income Statement—Trade or Business Income**

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

Income	**1a** Gross receipts or sales	1a	2220 *2225			
	b Less returns and allowances	1b	2230	1c	2240	
	2 Cost of goods sold			2	2250	
	3 Gross profit. Subtract line 2 from line 1c			3	2260	
	4 Ordinary income (loss) from other partnerships, estates, and trusts *(attach schedule)*			4	2270	@2275
	5 Net farm profit (loss) *(attach Schedule F (Form 1040))*			5	2280	
	6 Net gain (loss) from Form 4797, Part II, line 18			6	2290	
	7 Other income (loss) *(attach schedule)*			7	2300	@2305
	8 **Total income (loss).** Combine lines 3 through 7			8	2310	
Deductions (see page 8 of the instructions for limitations)	**9** Salaries and wages (other than to partners) (less employment credits)			9	2320	
	10 Guaranteed payments to partners			10	2330	
	11 Repairs and maintenance			11	2340	
	12 Bad debts			12	2350	
	13 Rent			13	2360	
	14 Taxes and licenses			14	2370	
	15 Interest			15	2380	*2385
	16a Depreciation (if required, attach Form 4562)	16a	2390			
	b Less depreciation reported on Schedule A and elsewhere on return	16b	2400	16c	2405	
	17 Depletion (**Do not** deduct oil and gas depletion.)			17	2410	
	18 Retirement plans, etc.			18	2420	
	19 Employee benefit programs			19	2430	
	20 Other deductions *(attach schedule).*			20	2440	@2445
	21 **Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	2450	
	22 **Ordinary income (loss)** from trade or business activities. Subtract line 21 from line 8			22	2460	

*2465

Schedule D Capital Gains and Losses

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	
1	2480	2490	2500	2510	2520	2530	
	2540	2550	2560	2570	2580	2590	
	2600	2610	2620	2630	2640	2650	
	2660	2670	2680	2690	2700	2710	*2715

2	Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	2720
3	Short-term capital gain (loss) from like-kind exchanges from Form 8824	3	2730
4	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	4	2740
5	**Net short-term capital gain or (loss).** Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 4d or 7	5	2750

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) ((d) minus (e))	(g) 28% rate gain or (loss) *(see instr. below)
6	2760	2770	2780	2790	2800	2810	2820
	2830	2840	2850	2860	2870	2880	2890
	2900	2910	2920	2930	2940	2950	2960
	2970	2980	2990	3000	3010	3020	3030 *3035

7	Long-term capital gain from installment sales from Form 6252, line 26 or 37	7	3040	3050
8	Long-term capital gain (loss) from like-kind exchanges from Form 8824	8	3060	3070
9	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	9	3080	3090
10	Capital gain distributions	10	3100	3110
11	Combine lines 6 through 10 in column (g). Enter here and on Schedule K, line 4e(2) or 7	11		3120
12	**Net long-term capital gain or (loss).** Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 4e(1) or 7	12	3130	

***28% rate gain or (loss)** includes **all** "collectibles gains and losses" (as defined in the instructions).

@3135

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

		(a) Distributive share items		(b) Total amount	
Income (Loss)	1	Ordinary income (loss) from trade or business activities (enter from Schedule B, line 22)	1	3150	
	2	Net income (loss) from rental real estate activities *(attach Form 8825)*	2	3160	
	3a	Gross income from other rental activities 3a 3170			
	b	Expenses from other rental activities *(attach schedule)* 3b 3180 @3185			
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	3190	
	4	Portfolio income (loss):			
	a	Interest income	4a	3200	
	b	Ordinary dividends	4b	3210	
	c	Royalty income	4c	3220	
	d	Net short-term capital gain (loss)	4d	3230	
	e	**(1)** Net long-term capital gain (loss)	4e(1)	3240	
		(2) 28% rate gain (loss) ► 3250 **(3)** Qualified 5-year gain ► 3260			
	f	Other portfolio income (loss) *(attach schedule)*	4f	3270	@3275
	5	Guaranteed payments to partners	5	3280	
	6	Net section 1231 gain (loss) (other than due to casualty or theft) *(attach Form 4797)*	6	3290	
	7	Other income (loss) *(attach schedule)*	7	3300	@3305
Deductions	8	Charitable contributions *(attach schedule)*	8	3310	@3315
	9	Section 179 expense deduction	9	3320	
	10	Deductions related to portfolio income (itemize)	10	3330	@3335
	11	Other deductions *(attach schedule)*	11	3340	@3345
Credits	12a	Low-income housing credit:			
		(1) From partnerships to which section 42(j)(5) applies	12a(1)	3350	*3355
		(2) Other than on line 12a(1)	12a(2)	3360	*3365
	b	Qualified rehabilitation expenditures related to rental real estate activities *(attach Form 3468)*	12b	3390	*3397
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	3400 3405	*3407
	d	Credits related to other rental activities	12d	3410 3415	*3417
	13	Other credits *3427 *3429	13	3420	3425
Investment Interest	14a	Interest expense on investment debts	14a	3430	
	b	**(1)** Investment income included on lines 4a, 4b, 4c, and 4f above	14b(1)	3440	
		(2) Investment expenses included on line 10 above	14b(2)	3450	
Self-Employment	15a	Net earnings (loss) from self-employment	15a	3460	
	b	Gross farming or fishing income	15b	3470	
	c	Gross nonfarm income	15c	3480	
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986	16a	3490	
	b	Adjusted gain or loss	16b	3500	*3505
	c	Depletion (other than oil and gas)	16c	3510	
	d	**(1)** Gross income from oil, gas, and geothermal properties	16d(1)	3520	*3525
		(2) Deductions allocable to oil, gas, and geothermal properties	16d(2)	3530	*3535
	e	Other adjustments and tax preference items *(attach schedule)*	16e	3540	@3545

*3547

Schedule K *(continued)*

	(a) Distributive share items		(b) Total amount	
Foreign Taxes	17a Name of foreign country or U.S. possession ► 3570 *3573			
	b Gross income from all sources	17b	3575	
	c Gross income sourced at partner level	17c	3580	@3585
	d Foreign gross income sourced at partnership level:			
	(1) Passive	17d(1)	3590	
	(2) Listed categories *(attach schedule)*	17d(2)	3600	@3605
	(3) General limitation	17d(3)	3610	
	e Deductions allocated and apportioned at partner level:			
	(1) Interest expense	17e(1)	3620	
	(2) Other	17e(2)	3630	
	f Deductions allocated and apportioned at partnership level to foreign source income:			
	(1) Passive	17f(1)	3640	
	(2) Listed categories *(attach schedule)*	17f(2)	3650	@3655
	(3) General limitation	17f(3)	3660	
	g Total foreign taxes (check one): ► Paid ☐ 3670 Accrued ☐ 3680	17g	3690	*3695
	h Reduction in taxes available for credit *(attach schedule)*	17h	3700	@3705
Other	18 Section 59(e)(2) expenditures: **a** Type ► 3720 **b** Amount ►	18b	3730	*3735
	19 Tax-exempt interest income	19	3740	
	20 Other tax-exempt income	20	3750	
	21 Nondeductible expenses	21	3760	
	22 Distributions of money (cash and marketable securities)	22	3770	@3775
	23 Distributions of property other than money	23	3780	@3785
	24 Other items and amounts required to be reported separately to partners *(attach schedule)* @3790 *3795			

Schedule L **Balance Sheets per Books** (Not required if Question G9, page 1, is answered "Yes.")

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		3800		3810
2a Trade notes and accounts receivable	3820		3830	
b Less allowance for bad debts	3840	3850	3860	3870
3 Inventories		3880		3890
4 U.S. government obligations		3900		3910
5 Tax-exempt securities		3920		3930
6 Other current assets *(attach schedule)*		3940 @3945		3950 @3955
7 Mortgage and real estate loans		3960		3970
8 Other investments *(attach schedule)*		3980 @3985		3990 @3995
9a Buildings and other depreciable assets	4000		4010	
b Less accumulated depreciation	4020	4030	4040	4050
10a Depletable assets	4060		4070	
b Less accumulated depletion	4080	4090	4100	4110
11 Land (net of any amortization)		4120		4130
12a Intangible assets (amortizable only)	4140		4150	
b Less accumulated amortization	4160	4170	4180	4190
13 Other assets *(attach schedule)*		4200 @4205		4210 @4215
14 **Total** assets		4220		4230
Liabilities and Capital				
15 Accounts payable		4240		4250
16 Mortgages, notes, bonds payable in less than 1 year		4260		4270
17 Other current liabilities *(attach schedule)*		4280 @4285		4290 @4295
18 All nonrecourse loans		4300		4310
19 Mortgages, notes, bonds payable in 1 year or more		4320		4330
20 Other liabilities *(attach schedule)*		4340 @4345		4350 @4355
21 Partners' capital accounts		4360		4370
22 **Total** liabilities and capital		4380		4390

*4395

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets	4420	4430
2 Total foreign assets:		
a Passive income category	4440	4450
b Listed categories *(attach schedule)*	4460 @4465	4470 @4475
c General limitation income category	4480	4490

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (Not required if Question G9, page 1, is answered "Yes.")

1 Net income (loss) per books	4500		6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize): a Tax-exempt interest $ 4580 *4585 4590	4600
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): *4515	4510		7 Deductions included on Schedule K, lines 1 through 11, 14a, 17g, and 18b, not charged against book income this year (itemize): a Depreciation $ 4610 *4615 4620	4630
3 Guaranteed payments (other than health insurance)	4520		8 Add lines 6 and 7	4640
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17g, and 18b (itemize): a Depreciation $ 4530 b Travel and entertainment $ 4540 *4545 4550	4560		9 Income (loss). Subtract line 8 from line 5	4650
5 Add lines 1 through 4	4570			

Schedule M-2 Analysis of Partners' Capital Accounts (Not required if Question G9, page 1, is answered "Yes.")

1 Balance at beginning of year	4660		6 Distributions: a Cash	4710
2 Capital contributed during year	4670	4675	b Property	4720
3 Net income (loss) per books	4680		7 Other decreases (itemize): @4725	4730
4 Other increases (itemize): *4685	4690		8 Add lines 6 and 7	4740
5 Add lines 1through 4	4700		9 Balance at end of year. Subtract line 8 from line 5	4750

*4755

*4757

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	**(a)** U.S. person filing this return	**(b)** Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	**(c)** Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	**(d)** Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory	4780	4790	4800	4810
2 Sales of property rights (patents, trademarks, etc.)	4820	4830	4840	4850
3 Compensation received for technical, managerial, engineering, construction, or like services	4860	4870	4880	4890
4 Commissions received	4900	4910	4920	4930
5 Rents, royalties, and license fees received	4940	4950	4960	4970
6 Distributions received	4980	4990	5000	5010
7 Interest received	5020	5030	5040	5050
8 Other	5060	5070	5080	5090
9 Add lines 1 through 8	5100	5110	5120	5130
10 Purchases of inventory	5140	5150	5160	5170
11 Purchases of tangible property other than inventory	5180	5190	5200	5210
12 Purchases of property rights (patents, trademarks, etc.)	5220	5230	5240	5250
13 Compensation paid for technical, managerial, engineering, construction, or like services	5260	5270	5280	5290
14 Commissions paid	5300	5310	5320	5330
15 Rents, royalties, and license fees paid	5340	5350	5360	5370
16 Distributions paid	5380	5390	5400	5410
17 Interest paid	5420	5430	5440	5450
18 Other	5460	5470	5480	5490
19 Add lines 10 through 18	5500	5510	5520	5530
20 Amounts borrowed (enter the maximum loan balance during the year) — see instructions	5540	5550	5560	5570
21 Amounts loaned (enter the maximum loan balance during the year) — see instructions	5580	5590	5600	5610

Form **8866**
(January 1999)
Department of the Treasury
Internal Revenue Service

Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method

▶ See separate instructions. ▶ Please print or type.

OMB No. 1545-1622

Attachment Sequence No. **108**

For the recomputation year beginning 0010 , and ending 0020 . See instructions.

Name 0030

A Identifying number 0080

Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return

Number, street, and apt., room, or suite no. If a P.O. box, see instructions. 0040

City or town, state, and ZIP code. If a foreign address, see instructions. 0050 0060 0070

B Check applicable box to show type of taxpayer: "X" OR BLANK

0090 ☐ Corporation 0120 ☐ S corporation
0100 ☐ Individual 0130 ☐ Partnership
0110 ☐ Estate or trust

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that depreciated one or more properties to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity 0140 *0145

Employer identification number 0150

Pass-through entities: *Skip lines 1, 3, 4, and 5.*

	Date of each prior year to which interest computation relates:			
	0160 (a) Year ended mo. ---- yr. ----	0250 (b) Year ended mo. ---- yr. ----	0340 (c) Year ended mo. ---- yr. ----	(d) Totals (Add columns (a), (b), and (c).)
1 Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 167(g)). See instructions. If you were required to file Form 8866 for an earlier year, enter adjusted taxable income for the prior year(s) from Form 8866, line 3, for the most recent recomputation year that affects the prior year(s) .	0170	0260	0350	
2 Adjustment to taxable income to reflect the difference between: **(a)** the amount of depreciation deducted under the income forecast method based on **estimated** future income and **(b)** the amount of depreciation allowable under the income forecast method based on **actual** income earned for periods before the end of the recomputation year and estimated future income to be earned after the recomputation year. See instructions and attach a schedule listing each separate property, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	*0185 0180 *0187	*0275 0270 *0277	*0365 0360 *0367	
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2	0190	0280	0370	
4 Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See instructions	0200	0290	0380	
5 Income tax liability shown on return (or as previously adjusted) for the prior year(s). See instructions. If you were required to file Form 8866 for an earlier year, enter the amount required to be reported on Form 8866, line 4, for the most recent recomputation year that affects the prior year(s) . .	0210	0300	0390	
6 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Subtract line 5 from line 4. (**Pass-through entities:** *See instructions.*) . . .	0220	0310	0400	
7 Interest due on increase, if any, shown on line 6. See instructions for computation	0230 *0235	0320 *0325	0410 *0415	0430
8 Interest to be refunded on decrease, if any, shown on line 6. See instructions for computation	0240 *0245	0330 *0335	0420 *0425	0440

9 Net amount of **INTEREST TO BE REFUNDED TO YOU.** If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8866 separately; DO NOT attach it to your tax return. See instructions 0450

10 Net amount of **INTEREST YOU OWE.** If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8866 to your tax return. See instructions for where to include this amount on your return 0460

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, 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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature(s) ▶ Date

Paid Preparer's Use Only

Preparer's signature ▶ Date Check if self-employed ▶ ☐ Preparer's social security number

Firm's name (or yours if self-employed) and address ▶ EIN ▶ ZIP code ▶

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 26036C Form **8866** (1-99)