
1065 *e-file* Program

U.S. Return of Partnership Income for Tax Year 2000

Publication 1525 Supplement

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
Internal Revenue Service

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1065 *e-file* Program

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Internal Revenue Service
Electronic Tax Administration



*The simple and convenient way to file
your business taxes electronically.*

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 2000)

Filing Season Supplement for Electronic Return Trading Partners

This document 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 2000, the current version of Form 8453-P, and Form Field Exhibits that are helpful in resolving error conditions identified in error reject acknowledgement files. Form Field Exhibits are also helpful in accurately locating specific fields on Form 1065 Partnership 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.

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (***), MUST CONTAIN POSITIVE AMOUNTS.
2. MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (**) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (left JUSTIFIED), BLANKS OR ZEROS.
3. A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
4. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
5. A FIELD NUMBER PRECEDED BY AN "*" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
6. FIELDS WITH EITHER ONE OF THESE SIGNS (@,*) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.
7. FIELD NUMBERS PRECEDED BY A "+" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.
8. FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

SECTION 1 GENERAL INFORMATION

.01 FORMS, SCHEDULES AND STATEMENTS 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 A (Form 8847)** (Receipt for Contribution to a Selected Community Development Corporation (CDC))
5. **Schedule B (Form 5713)** (Specifically Attributable Taxes and Income (Section 999(c)(2)))
6. **Schedule C (Form 5713)** (Tax Effect of the International Boycott Provisions)
7. **Schedule D (Form 1065)** (Capital Gains and Losses)
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11. **Schedule K-1 (Form 8865)** (Partner's Share of Income, Credits, Deductions, etc.)
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(CONTINUED) – FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

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(CONTINUED) – FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

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(CONTINUED) – FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

56. **Form 8861** (Welfare-to-Work Credit)
57. **Form 8865** (Return of U.S. Persons With Respect to Certain Foreign Partnerships)
58. **Form 8866** (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)
59. **Statement** (“STMbnn”) Statement Records for forms and/or schedules other than Schedule K-1 (Form 1065) or Schedule K-1 (Form 8865), in ascending numeric order.
60. **Schedule K-1 (Form 1065) Statements** (STMb99) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
61. **Schedule K-1 (Form 8865) Statements** (STM100) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.

U.S. Return of Partnership Income

OMB No. 1545-0099

For calendar year 2000, or tax year beginning _____, 2000, and ending _____, 20____
▶ See separate instructions.

2000

A Principal business activity	Use the IRS label. Otherwise, please print or type.	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see page 12 of the instructions.	E Date business started
C Business code number		City or town, state, and ZIP code	F Total assets (see page 12 of the instructions) \$ _____

G Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return

H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____

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

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				
	b Less returns and allowances	1b				1c
	2 Cost of goods sold (Schedule A, line 8)					2
	3 Gross profit. Subtract line 2 from line 1c					3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)					4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))					5
	6 Net gain (loss) from Form 4797, Part II, line 18					6
	7 Other income (loss) (attach schedule)					7
8 Total income (loss). Combine lines 3 through 7					8	
Deductions <small>(see page 14 of the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)					9
	10 Guaranteed payments to partners					10
	11 Repairs and maintenance					11
	12 Bad debts					12
	13 Rent					13
	14 Taxes and licenses					14
	15 Interest					15
	16a Depreciation (if required, attach Form 4562)	16a				16c
	b Less depreciation reported on Schedule A and elsewhere on return	16b				16c
	17 Depletion (Do not deduct oil and gas depletion.)					17
	18 Retirement plans, etc.					18
	19 Employee benefit programs					19
	20 Other deductions (attach schedule)					20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20					21	
22 Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8					22	

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.

Please Sign Here	Signature of general partner or limited liability company member		Date
	Preparer's signature	Date	Preparer's SSN or PTIN
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Check if self-employed <input type="checkbox"/>
		Phone no. ()	

Schedule A Cost of Goods Sold (see page 17 of the instructions)

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

- 9a Check all methods used for valuing closing inventory:
- (i) Cost as described in Regulations section 1.471-3
 - (ii) Lower of cost or market as described in Regulations section 1.471-4
 - (iii) Other (specify method used and attach explanation) ▶
- b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c). . . . ▶
- c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . ▶
- d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . . Yes No
- e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation.

Schedule B Other Information

	Yes	No
1 What type of entity is filing this return? Check the applicable box:		
a <input type="checkbox"/> Domestic general partnership		
b <input type="checkbox"/> Domestic limited partnership		
c <input type="checkbox"/> Domestic limited liability company		
d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership		
f <input type="checkbox"/> Other ▶		
2 Are any partners in this partnership also partnerships?		
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		
4 Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see Designation of Tax Matters Partner below		
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		
6 Does this partnership have any foreign partners?		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8 Has this partnership filed, or is it required to file, Form 8264 , Application for Registration of a Tax Shelter?		
9 At any time during calendar year 2000, 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 18 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶		
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 18 of the instructions		
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 7 of the instructions		
12 Enter the number of Forms 8865 attached to this return ▶		

Designation of Tax Matters Partner (see page 18 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 ▶	Identifying number of TMP ▶
Address of designated TMP ▶	

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	
	2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
	3a	Gross income from other rental activities	3a	
	b	Expenses from other rental activities (attach schedule)	3b	
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	4	Portfolio income (loss): a Interest income	4a	
	b Ordinary dividends	4b		
Deductions	c	Royalty income	4c	
	d	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	4d	
	e	Net long-term capital gain (loss) (attach Schedule D (Form 1065)):		
	(1)	28% rate gain (loss)	4e(1)	
	(2)	Total for year	4e(2)	
	f	Other portfolio income (loss) (attach schedule)	4f	
	5	Guaranteed payments to partners	5	
6	Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	6		
7	Other income (loss) (attach schedule)	7		
Credits	8	Charitable contributions (attach schedule)	8	
	9	Section 179 expense deduction (attach Form 4562)	9	
	10	Deductions related to portfolio income (itemize)	10	
	11	Other deductions (attach schedule)	11	
Investment Interest	12a	Low-income housing credit:		
	(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12a(1)	
	(2)	Other than on line 12a(1) for property placed in service before 1990	12a(2)	
	(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12a(3)	
	(4)	Other than on line 12a(3) for property placed in service after 1989	12a(4)	
Self-Employment	b	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12b	
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	
	d	Credits related to other rental activities	12d	
	13	Other credits	13	
	14a	Interest expense on investment debts	14a	
Adjustments and Tax Preference Items	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	14b(1)	
	(2)	Investment expenses included on line 10 above	14b(2)	
	15a	Net earnings (loss) from self-employment	15a	
Foreign Taxes	b	Gross farming or fishing income	15b	
	c	Gross nonfarm income	15c	
	16a	Depreciation adjustment on property placed in service after 1986	16a	
	b	Adjusted gain or loss	16b	
	c	Depletion (other than oil and gas)	16c	
Other	d (1)	Gross income from oil, gas, and geothermal properties	16d(1)	
	(2)	Deductions allocable to oil, gas, and geothermal properties	16d(2)	
	e	Other adjustments and tax preference items (attach schedule)	16e	
	17a	Name of foreign country or U.S. possession	17a	
	b	Gross income sourced at partner level	17b	
	c	Foreign gross income sourced at partnership level:		
	(1)	Passive	17c(1)	
(2)	Listed categories (attach schedule)	17c(2)		
(3)	General limitation	17c(3)		
d	Deductions allocated and apportioned at partner level:			
(1)	Interest expense	17d(1)		
(2)	Other	17d(2)		
e	Deductions allocated and apportioned at partnership level to foreign source income:			
(1)	Passive	17e(1)		
(2)	Listed categories (attach schedule)	17e(2)		
(3)	General limitation	17e(3)		
f	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	17f		
g	Reduction in taxes available for credit and gross income from all sources (attach schedule)	17g		
Other	18	Section 59(e)(2) expenditures: a Type b Amount	18b	
	19	Tax-exempt interest income	19	
	20	Other tax-exempt income	20	
	21	Nondeductible expenses	21	
	22	Distributions of money (cash and marketable securities)	22	
	23	Distributions of property other than money	23	
	24	Other items and amounts required to be reported separately to partners (attach schedule)	24	

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, 17f, and 18b						1
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a General partners						
b Limited partners						

Schedule L Balance Sheets per Books (Not required if Question 5 on Schedule B is answered "Yes.")

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

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (Not required if Question 5 on Schedule B is answered "Yes." See page 29 of the instructions.)

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 11, 14a, 17f, and 18b, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17f, and 18b (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$		9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule M-2 Analysis of Partners' Capital Accounts (Not required if Question 5 on Schedule B is answered "Yes.")

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



**SCHEDULE A
(Form 5713)**

(Rev. October 1999)
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 Other (identify) ▶

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			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			
Total			

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

General Instructions

References are to the Internal Revenue Code.

Who Must File

Complete Schedule A (Form 5713) if:

- You participated in or cooperated with an international boycott; and
- You are using the international boycott factor to figure the loss of tax benefits.

If you do not use the international boycott factor for this purpose, you must specifically attribute taxes and income on Schedule B (Form 5713).

Boycott Operations

All your operations in a boycotting country are considered to be boycott operations, unless you rebut the presumption of participating in or cooperating with the boycott (as explained below). In addition, your operations that are not in a boycotting country are boycott operations if they are connected to your participation in or cooperation with the boycott.

Rebutting the presumption of boycott participation or cooperation.

One act of participation or cooperation creates the presumption that you participate in or cooperate with the boycott unless you rebut the presumption. The presumption applies to all your operations and those of each member of any controlled groups (defined in section 993(a)(3)) to which you belong, in each country that helps carry out the boycott.

You can rebut the presumption of participation in or cooperation with a boycott for a particular operation by demonstrating that the operation is separate from any participation in or cooperation with an international boycott. The presumption applies only to operations in countries that carry out the boycott. Therefore, you do not need to rebut the presumption for operations that are related to those countries if the operations take place outside of those countries.

International Boycott Factor

Your international boycott factor reflects boycott purchases, boycott sales, and boycott payroll.

Controlled groups. All members of a controlled group generally share one international boycott factor, which reflects all their purchases, sales, and

payroll. However, if you belong to two or more controlled groups, your international boycott factor will reflect the purchases, sales, and payroll of all the controlled groups to which you belong.

Partnerships and trusts. You are deemed to have a prorated share of the purchases, sales, and payroll of each partnership in which you are a partner and of each trust if you are treated as the owner under section 671. As a result, your international boycott factor may also reflect purchases, sales, and payroll of partnerships and trusts.

Specific Instructions

Compute a **separate** boycott factor and a separate schedule for **each** international boycott you participated in or cooperated with. Include your own operations and, if applicable, the operations of partnerships, trusts, and members of your controlled group.

See **Lines 8 Through 13** on page 3 of the Instructions for Form 5713 to see what years you should report purchases, sales, and payroll for partnerships, trusts, and controlled groups.

Columns (1) Through (4)

In completing columns (1) through (4), show all boycott purchases, boycott sales, and boycott payroll from one operation on one line.

Partnerships. Complete **only** lines **a** through **o**, the total of columns (2), (3), and (4), and line 2. Do not complete line 3. Give this information to all partners so they can compute their own international boycott factor.

Column (1). Enter the name of the country that requires participation in or cooperation with an international boycott as a condition of doing business in that country. The country named in column (1) is not necessarily the country in which the operation takes place. For example, if you have an operation in Country Z that is not a boycotting country and the operation relates to Country X that is a boycotting country, enter the name of Country X in column (1). The Secretary maintains a list, under section 999(a)(3), of countries that require participation in or cooperation with an international boycott. This list may not be all-inclusive.

Column (2). Enter all purchases that are made from boycotting countries that are attributable to the operation reported on each line.

Column (3). Enter the sales that are made to or from boycotting countries and that are attributable to the operation reported on each line.

Column (4). Enter the total payroll that was paid or accrued for services performed in boycotting countries and that are attributable to the operation reported on each line.

Lines 1 Through 3

Line 1. Add columns (2), (3), and (4). This amount is the numerator of your international boycott factor.

Do not include amounts attributable to operations for which you rebutted the presumption of participating in or cooperating with the boycott.

Line 2. The denominator of the international boycott factor reflects all your purchases, sales, and payroll in or related to all countries other than the United States. If applicable, the denominator also reflects these items for your controlled groups, partnerships, and trusts. Do include the amounts that are attributable to operations for which you rebutted the presumption of participating in or cooperating with the boycott.

Line 3. Enter the international boycott factor from line 3 of this form on the appropriate line of Schedule C (Form 5713) as follows.

IF you . . .	THEN enter the international boycott factor on . . .
Reduce your foreign tax credit,	Line 2a(2).
Are denied a tax deferral on subpart F income,	Line 3a(4).
Are denied a tax deferral on IC-DISC income,	Line 4a(2).
Are denied an exemption of foreign trade income of a FSC,	Line 5a(2).



**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 ▶	
		C Building identification number ▶	
1	Eligible basis of building	1	
2	Low-income portion (smaller of unit percentage or floor-space percentage) (if first year of the credit period, see instructions)	2	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	
6	Multiply line 3 or line 4 by the percentage on line 5	6	
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14	Disallowed credit due to Federal grants (see instructions)	14	
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	
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	
17	Adjustments for deferred first-year credit and prior election to accelerate credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586 (see instructions)	18	

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 A
(Form 8847)**

(October 1995)
Department of the Treasury
Internal Revenue Service

**Receipt for Contribution to a Selected Community
Development Corporation (CDC)**

▶ **Attach to Form 8847 and file with contributor's Federal income tax return.**

OMB No. 1545-1416

Attachment
Sequence No. **100a**

Part I Receipt for Qualified Cash Contribution (Completed by the Selected CDC Only)

Name, address, and employer identification number of the CDC	Name and address of contributor
--	---------------------------------

Kind of contribution (check only 1 box):

- Charitable deduction
- Loan
- Other long-term investment (explain)

Date of contribution ▶ / / Amount contributed \$ Amount qualified for CDC credit \$

Under penalties of perjury, I declare that to the best of my knowledge and belief, the information in Part I is true, correct, and complete.

Signature of authorized official	Name (type or print)	Date
----------------------------------	----------------------	------

Part II Annual Certification by Contributor

Note: A separate **Schedule A (Form 8847)** must be attached to **Form 8847**, Credit for Contributions to Selected Community Development Corporations, for each year of the 10-year-credit period for each separate qualified contribution.

Caution: Because this part requires an original signature each year and Schedule A is issued by the selected CDC only for the year of the contribution, complete the following steps after you receive Schedule A from the selected CDC:

- Make a **copy** of Schedule A. **Do not** sign or complete Part II of the original.
- Complete and sign Part II of the **copy** and attach it to the Form 8847 that you file with your income tax return.
- Keep the original Schedule A so that you can make a copy each year for the annual certification of the contribution reported in Part I.

Under penalties of perjury, I declare that the contribution in Part I continues to be a qualified CDC contribution as defined in the Form 8847 instructions; and that I have examined this form, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of contributor	Name and title, if any (type or print)	Date
--------------------------	--	------

For Paperwork Reduction Act Notice, see instructions for Form 8847.

Cat No. 21528J

Schedule A (Form 8847) (10-95)



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**SCHEDULE B
(Form 5713)**

(Rev. October 1999)

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).

OMB No. 1545-0216

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

Name	Identifying number
------	--------------------

Name of country being boycotted . . . Israel Other (identify) ▶

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
(1)	Code (2)	Description (3)	Foreign taxes attributable to boycott operations (4)	Prorated share of international boycott income (5)	Taxable income attributable to boycott operations (6)	Taxable income attributable to boycott operations (7)
a						
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						
n						
o Total ▶						

General Instructions

References are to the Internal Revenue Code.

Purpose of Schedule

Complete Schedule B (Form 5713) if:

- You participated in or cooperated with an international boycott, and
- You figure the loss of tax benefits by specifically attributing taxes and income.

If you do not specifically attribute taxes and income for this purpose, you must compute the international boycott factor on Schedule A (Form 5713).

Certain shareholders. IC-DISC benefits, certain FSC benefits, the "deemed paid" foreign tax credit under section 902, and the deferral of subpart F income are lost at the shareholder level. Shareholders in an IC-DISC, certain FSCs, or a foreign corporation must report their prorated share of the tax benefits denied. The denial of these benefits is discussed in the specific instructions for columns (4) through (7).

Boycott Operations

All of your operations in a boycotting country are considered to be boycott operations, unless you rebut the presumption of participation in or cooperation with the boycott (as explained below). In addition, your operations that are not in a boycotting country are boycott operations if they are connected to your participation in or cooperation with the boycott.

Rebutting the presumption of boycott participation or cooperation. One act of participation or cooperation creates the presumption that you participate in or cooperate with the boycott unless you rebut the presumption. The presumption applies to all of your operations (and those of each member of any controlled groups (defined in section 993(a)(3)) to which you belong) in each country that helps carry out the boycott.

You can rebut the presumption of participation in or cooperation with a boycott for a particular operation by demonstrating that the operation is separate from any participation in or cooperation with an international boycott. The presumption applies only to operations in countries that carry out the boycott. Therefore, you do not

need to rebut the presumption for operations that are related to those countries if the operations take place outside of those countries.

Specific Instructions

File Schedule B (Form 5713) for the period covered by your income tax return. Report only your own taxes and income; do not include other members of any controlled groups to which you belong.

Columns (1) through (7)

In completing columns (1) through (7), show all specifically identifiable taxes and income in each appropriate column from one operation on one line.

Column (1). Enter the name of the country that requires participation in or cooperation with an international boycott as a condition of doing business in that country. The country named in column (1) is not necessarily the country where you have operations. For example, if you have operations in Country Z that is not a boycotting country and the operation relates to Country X that is a boycotting country, enter the name of Country X in column (1). See page 2 of the Instructions for Form 5713 for a list of boycotting countries.

Column (2). Enter the principal business activity code of the boycott operation from the list beginning on page 5 of the Instructions for Form 5713.

Column (3). Briefly describe the principal business activity of the boycott operation. For IC-DISCs, enter the major product code and description in parentheses. See the Instructions for Schedule N of Form 1120-IC-DISC for a list of the codes.

Column (4). Enter the foreign taxes paid, accrued, or deemed paid that are attributable to the boycott operation. These taxes are not eligible for the foreign tax credit. Omit foreign taxes otherwise disallowed under sections 901 through 907, 911, and 6038. For more information, see Part N of the Treasury Department's International Boycott Guidelines.

Enter the column (4) total on line 2b, Schedule C (Form 5713).

Column (5). Enter your prorated share of the controlled foreign corporation's income that is attributable to the boycott operation. (This includes your share of the section 923(a)(2) non-exempt income of a FSC.) This amount is not eligible for tax deferral. Omit the foreign corporation's income attributable to earnings and profits that are included in gross income under section 951 (except by reason of section 952(a)(3)). Also omit amounts excluded from subpart F income by section 952(b). In figuring the amount to enter in column (5), you are allowed a reasonable amount for deductions (including foreign taxes) allocable to that income.

Enter the column (5) total on line 3b, Schedule C (Form 5713).

Column (6). An IC-DISC's taxable income attributable to boycott participation or cooperation is not eligible for deferral.

If you are a shareholder in an IC-DISC, follow these steps for each boycott operation and enter the result in column (6).

1. Add the amount deemed distributed for the tax year under section 995(b)(1)(A), (B), (C), (D), and (E).
2. Subtract that total from the IC-DISC's taxable income attributable to the boycott operation for the tax year, before reduction for any distributions.
3. If you are a C corporation, prorate your share of the remainder and multiply by 16/17. If you are not a C corporation, prorate your share of the remainder.
4. Enter the result in column (6).

Enter the column (6) total on line 4b, Schedule C (Form 5713).

Column (7). A FSC's taxable income attributable to boycott participation or cooperation is not eligible for exemption from income tax. Enter in column (7) the taxable income attributable to foreign trade income of a FSC for each boycott operation that would have been exempt if there had not been boycott participation or cooperation.

Enter the column (7) total on line 5b, Schedule C (Form 5713).



**SCHEDULE C
(Form 5713)**

(Rev. October 1999)
Department of the Treasury
Internal Revenue Service

Tax Effect of the International Boycott Provisions

▶ Attach to Form 5713.

▶ See instructions on page 2.

OMB No. 1545-0216

▶ For Paperwork Reduction Act Notice, see page 1 of Instructions for Form 5713.

Name _____ Identifying number _____

- 1 Method used to compute loss of tax benefits (check one):
 - a International boycott factor from Schedule A (Form 5713). See items 2a, 3a, 4a, and 5a below ▶
 - b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See items 2b, 3b, 4b, and 5b below ▶

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

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

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

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

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

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

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to foreign tax credit question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713).

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 controlled foreign corporation question on line 7b, Form 5713—

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

(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)

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

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

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

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

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

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

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

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

(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and on Form 1120-IC-DISC. (See instructions.)

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

5 Denial of exemption of foreign trade income (section 927(e)(2)):

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

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

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

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

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 Form 1120-FSC. (See instructions.)

Instructions

Section references are to the Internal Revenue Code.

Who Must File

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott. Complete Schedule C if you completed either Schedule A or Schedule B of Form 5713.

Partnerships. Complete Schedule C if you are a partner. Partnerships do not complete Schedule C.

Controlled groups. Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either (1) apply the international boycott factor under section 999(c)(1), or (2) identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

Example. A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits by identifying specifically attributable taxes and income.

- A person who applies the international boycott factor to one operation must, however, apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's

operations under section 908(a), 952(a)(3), 995(b)(1)(F), or 927(e)(2).

- An IC-DISC whose tax year differs from the common taxable year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).

Lines 2 through 5

Note: All line references are to 1999 forms unless otherwise noted.

Line 2a(1). Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the amount from line 30, Part IV, of Form 1116. Corporate filers, enter the amount from line 11, Part III, Schedule B, of Form 1118 (Rev. January 1999).

Line 2a(3). Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 31, Part IV, of Form 1116. Corporate filers, enter this amount on line 12, Part III, Schedule B, of Form 1118.

Line 2b. Enter the reduction of foreign taxes available for credit from line 2b on Form 1116 or 1118. Individual filers, enter this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

Line 3a(1). Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Enter your share of these types of income on line 3a(1).

Line 3a(5). Enter the prorated share of subpart F international boycott income on line 24 of Worksheet A in the Instructions for Form 5471 (Rev. January 1999).

Line 3b. Enter this amount on line 24 of Worksheet A in the Instructions for Form 5471.

Line 4a(1). Enter the prorated share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

- **Shareholder that is not a C corporation.** Enter the pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.
- **Shareholder that is a C corporation.** Enter the pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.

Line 4a(3). Enter this amount on line 10, Part I, Schedule J, Form 1120-IC-DISC.

Line 4b. Enter the specifically attributable taxes and income on line 10, Part I, Schedule J, Form 1120-IC-DISC.

Line 5a(3). Enter this amount on line 2, Schedule F, Form 1120-FSC.

Line 5b. Enter this amount on line 2, Schedule F, Form 1120-FSC.



**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065.

2000

Name of partnership

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held 1 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						
2	Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . .				2	
3	Short-term capital gain (loss) from like-kind exchanges from Form 8824				3	
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	
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	

Part II Long-Term Capital Gains and Losses—Assets Held More Than 1 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						
7	Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . .				7	
8	Long-term capital gain (loss) from like-kind exchanges from Form 8824				8	
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	
10	Capital gain distributions				10	
11	Combine lines 6 through 10 in column (g). Enter here and on Form 1065, Schedule K, line 4e(1) or 7				11	
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(2) or 7				12	

*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

2000

Attachment
Sequence No. **14**

Name of proprietor _____ Social security number (SSN) _____

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. **B Enter code from Part IV**

C Accounting method: (1) Cash (2) Accrual **D Employer ID number (EIN), if any**

E Did you "materially participate" in the operation of this business during 2000? If "No," see page F-2 for limit on passive losses. Yes No

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			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR) 5a			5b Taxable amount	
6a	Agricultural program payments (see page F-2) 6a			6b Taxable amount	
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election			7a	
b	CCC loans forfeited 7b			7c Taxable amount	
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2000 8a			8b Taxable amount	
c	If election to defer to 2001 is attached, check here <input type="checkbox"/> 8d Amount deferred from 1999			8d	
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10			
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			

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			
13	Chemicals	13			
14	Conservation expenses (see page F-4)	14			
15	Custom hire (machine work)	15			
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16			
17	Employee benefit programs other than on line 25	17			
18	Feed purchased	18			
19	Fertilizers and lime	19			
20	Freight and trucking	20			
21	Gasoline, fuel, and oil	21			
22	Insurance (other than health)	22			
23	Interest:				
a	Mortgage (paid to banks, etc.) 23a				
b	Other 23b				
24	Labor hired (less employment credits) 24				
25	Pension and profit-sharing plans	25			
26	Rent or lease (see page F-5):				
a	Vehicles, machinery, and equipment 26a				
b	Other (land, animals, etc.) 26b				
27	Repairs and maintenance	27			
28	Seeds and plants purchased	28			
29	Storage and warehousing	29			
30	Supplies purchased	30			
31	Taxes	31			
32	Utilities	32			
33	Veterinary, breeding, and medicine	33			
34	Other expenses (specify):				
a 34a				
b 34b				
c 34c				
d 34d				
e 34e				
f 34f				

35 **Total expenses.** Add lines 12 through 34f ▶ **35**

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) **36**

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.
37b Some investment is not at risk.

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

*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.

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. January 1999)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

▶ Attach to Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

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						
2a Current year E&P						
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a, minus line 2b)						
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						



**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 2000 or tax year beginning

, 2000, and ending

, 20

OMB No. 1545-0099

2000

<p>Partner's identifying number ▶</p> <p>Partner's name, address, and ZIP code</p>	<p>Partnership's identifying number ▶</p> <p>Partnership's name, address, and ZIP code</p>
---	---

<p>A This partner is a <input type="checkbox"/> general partner <input type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member</p> <p>B What type of entity is this partner? ▶</p> <p>C Is this partner a <input type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner?</p> <p>D Enter partner's percentage of: (i) Before change (ii) End of or termination year</p> <p>Profit sharing %</p> <p>Loss sharing %</p> <p>Ownership of capital %</p> <p>E IRS Center where partnership filed return:</p>	<p>F Partner's share of liabilities (see instructions):</p> <p>Nonrecourse \$</p> <p>Qualified nonrecourse financing \$</p> <p>Other \$</p> <p>G Tax shelter registration number . ▶</p> <p>H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) <input type="checkbox"/></p> <p>I Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1</p>
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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))
			()	

	(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	} See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):	/ / / /	} Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) Enter on applicable line of your return.
	a Interest	4a	
	b Ordinary dividends	4b	
	c Royalties	4c	
	d Net short-term capital gain (loss)	4d	
	e Net long-term capital gain (loss):	/ / / /	
	(1) 28% rate gain (loss)	e(1)	} See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).
(2) Total for year.	e(2)		
f Other portfolio income (loss) (attach schedule)	4f	} Enter on applicable line of your return.	
5 Guaranteed payments to partner	5		
6 Net section 1231 gain (loss) (other than due to casualty or theft)	6	} See page 6 of Partner's Instructions for Schedule K-1 (Form 1065).	
7 Other income (loss) (attach schedule)	7		
Deductions	8 Charitable contributions (see instructions) (attach schedule)	8	} Sch. A, line 15 or 16 See pages 7 and 8 of Partner's Instructions for Schedule K-1 (Form 1065).
	9 Section 179 expense deduction	9	
	10 Deductions related to portfolio income (attach schedule)	10	
	11 Other deductions (attach schedule)	11	
Credits	12a Low-income housing credit:	/ / / /	} Form 8586, line 5
	(1) From section 42(j)(5) partnerships for property placed in service before 1990	a(1)	
	(2) Other than on line 12a(1) for property placed in service before 1990	a(2)	
	(3) From section 42(j)(5) partnerships for property placed in service after 1989	a(3)	
	(4) Other than on line 12a(3) for property placed in service after 1989	a(4)	
	b Qualified rehabilitation expenditures related to rental real estate activities	12b	} 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	
	d Credits related to other rental activities	12d	
13 Other credits	13		

	(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	Form 4952, line 1 } See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f	b(1)	
	(2) Investment expenses included on line 10	b(2)	
Self-employment	15a Net earnings (loss) from self-employment	15a	Sch. SE, Section A or B } See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Gross farming or fishing income	15b	
	c Gross nonfarm income	15c	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a	} See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b Adjusted gain or loss	16b	
	c Depletion (other than oil and gas)	16c	
	d (1) Gross income from oil, gas, and geothermal properties	d(1)	
	(2) Deductions allocable to oil, gas, and geothermal properties	d(2)	
e Other adjustments and tax preference items (<i>attach schedule</i>)	16e		
Foreign Taxes	17a Name of foreign country or U.S. possession ▶	17b	} Form 1116, Part I } Form 1116, Part II } Form 1116, Part III and Instructions for Form 1116.
	b Gross income sourced at partner level	17b	
	c Foreign gross income sourced at partnership level:	17c(1)	
	(1) Passive	17c(1)	
	(2) Listed categories (<i>attach schedule</i>)	17c(2)	
	(3) General limitation	17c(3)	
	d Deductions allocated and apportioned at partner level:	17d(1)	
	(1) Interest expense	17d(1)	
	(2) Other	17d(2)	
	e Deductions allocated and apportioned at partnership level to foreign source income:	17e(1)	
	(1) Passive	17e(1)	
(2) Listed categories (<i>attach schedule</i>)	17e(2)		
(3) General limitation	17e(3)		
f Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17f		
g Reduction in taxes available for credit and gross income from all sources (<i>attach schedule</i>)	17g		
Other	18 Section 59(e)(2) expenditures: a Type ▶	18b	} See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Amount	18b	
	19 Tax-exempt interest income	19	Form 1040, line 8b
	20 Other tax-exempt income	20	
	21 Nondeductible expenses	21	} See pages 9 and 10 of Partner's Instructions for Schedule K-1 (Form 1065).
	22 Distributions of money (cash and marketable securities)	22	
	23 Distributions of property other than money	23	
	24 Recapture of low-income housing credit:	24a	} Form 8611, line 8
a From section 42(j)(5) partnerships	24a		
b Other than on line 24a	24b		
Supplemental Information	25 Supplemental information required to be reported separately to each partner (<i>attach additional schedules if more space is needed</i>):		
		
		
		
		
		
		



**SCHEDULE K-1
(Form 8865)**

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

OMB No. 1545-1668

▶ See Instructions for Form 8865.

2000

Department of the Treasury
Internal Revenue Service

For calendar year 2000 or tax year beginning _____, 2000, and ending _____, 20

Partner's identifying number ▶	Partnership's identifying number ▶
Partner's name, address, and ZIP code	Partnership's name, address, and ZIP code

	(a) Beginning of tax year	(b) End of tax year
Enter partner's interest in:		
Profits	%	%
Capital	%	%
Deductions	%	%
Losses	%	%

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))
			()	

		(a) Distributive share item	(b) Amount	
Income (Loss)	1	Ordinary income (loss) from trade or business activities	1	
	2	Net income (loss) from rental real estate activities	2	
	3	Net income (loss) from other rental activities	3	
	4	Portfolio income (loss):	4	/
	a	Interest	4a	
	b	Ordinary dividends	4b	
	c	Royalties	4c	
	d	Net short-term capital gain (loss)	4d	
	e	Net long-term capital gain (loss):	e	/
	(1)	28% rate gain (loss)	e(1)	
	(2)	Total for year	e(2)	
	f	Other portfolio income (loss) <i>(attach schedule)</i>	4f	
	Deductions	5	Guaranteed payments to partner	5
6		Net section 1231 gain (loss) (other than due to casualty or theft)	6	
7		Other income (loss) <i>(attach schedule)</i>	7	
8		Charitable contributions (see instructions) <i>(attach schedule)</i>	8	
9		Section 179 expense deduction	9	
Credits	10	Deductions related to portfolio income <i>(attach schedule)</i>	10	
	11	Other deductions <i>(attach schedule)</i>	11	
	12a	Low-income housing credit:	12a	/
	(1)	From section 42(j)(5) partnerships for property placed in service before 1990	a(1)	
	(2)	Other than on line 12a(1) for property placed in service before 1990	a(2)	
	(3)	From section 42(j)(5) partnerships for property placed in service after 1989	a(3)	
	(4)	Other than on line 12a(3) for property placed in service after 1989	a(4)	
	b	Qualified rehabilitation expenditures related to rental real estate activities	12b	
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	
d	Credits related to other rental activities	12d		
13	Other credits	13		

		(a) Distributive share item	(b) Amount		
Investment Interest	14a	Interest expense on investment debts	14a		
	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f	b(1)		
	(2)	Investment expenses included on line 10	b(2)		
Self-employment	15a	Net earnings (loss) from self-employment	15a		
	b	Gross farming or fishing income	15b		
	c	Gross nonfarm income	15c		
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986	16a		
	b	Adjusted gain or loss	16b		
	c	Depletion (other than oil and gas)	16c		
	d (1)	Gross income from oil, gas, and geothermal properties	d(1)		
	(2)	Deductions allocable to oil, gas, and geothermal properties	d(2)		
	e	Other adjustments and tax preference items (<i>attach schedule</i>)	16e		
Foreign Taxes	17a	Name of foreign country or U.S. possession ▶	17b		
	b	Gross income sourced at partner level	17b		
	c	Foreign gross income sourced at partnership level:			
		(1)	Passive	17c(1)	
		(2)	Listed categories (<i>attach schedule</i>)	17c(2)	
	(3)	General limitation	17c(3)		
	d	Deductions allocated and apportioned at partner level:			
		(1)	Interest expense	17d(1)	
	(2)	Other	17d(2)		
	e	Deductions allocated and apportioned at partnership level to foreign source income:			
		(1)	Passive	17e(1)	
(2)		Listed categories (<i>attach schedule</i>)	17e(2)		
(3)	General limitation	17e(3)			
f	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/> ▶	17f			
g	Reduction in taxes available for credit and gross income from all sources (<i>attach schedule</i>)	17g			
Other	18	Section 59(e)(2) expenditures: a Type ▶ b Amount ▶	18b		
	19	Tax-exempt interest income	19		
	20	Other tax-exempt income	20		
	21	Nondeductible expenses	21		
	22	Distributions of money (cash and marketable securities)	22		
	23	Distributions of property other than money	23		
	24	Recapture of low-income housing credit:			
		a	From section 42(j)(5) partnerships	24a	
b	Other than on line 24a	24b			
Supplemental Information	25	Supplemental information required to be reported separately to each partner (<i>attach additional schedules if more space is needed</i>):			
				
				
				
				
				
				
				
				
				



**SCHEDULE M
(Form 5471)**

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

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ Attach to Form 5471.

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation

Important: Complete a separate Schedule M for each controlled foreign corporation. Enter the totals (in U.S. dollars) 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). Translate all amounts from functional currency to U.S. dollars using the appropriate exchange rate for the tax year of the foreign corporation. See page 9 of the instructions.

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

(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)					
2 Sales of property rights (patents, trademarks, etc.) . .					
3 Compensation received for technical, managerial, engineering, construction, or like services . .					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . .					
7 Interest received					
8 Premiums received for insurance or reinsurance					
9 Add lines 1 through 8					
10 Purchases of stock in trade (inventory)					
11 Purchases of tangible property other than stock in trade . .					
12 Purchases of property rights (patents, trademarks, etc.) . .					
13 Compensation paid for technical, managerial, engineering, construction, or like services . .					
14 Commissions paid					
15 Rents, royalties, and license fees paid					
16 Dividends paid					
17 Interest paid					
18 Add lines 10 through 17 . . .					
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions . .					
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions . .					



**SCHEDULE N
(Form 5471)**
(Rev. January 1999)

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.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

Important: All amounts must be stated in U.S. dollars translated from functional currency. See page 10 of the instructions for the relevant exchange rate.

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

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

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	

Part II Income Information

Section A—Computation of Undistributed Foreign Personal Holding Company Income

1	Gross income as defined in section 555 (attach schedule)	1	
2	Deductions allowable under section 161 (attach schedule)	2	
3	Taxable income or (loss) (subtract line 2 from line 1)	3	
4	Adjustments to taxable income or (loss) (see instructions):		
a	Taxes (see instructions)	4a	
b	Charitable contributions	4b	
c	Special deductions disallowed	4c	
d	Net operating loss	4d	
e	Expenses and depreciation applicable to property of the taxpayer	4e	
f	Taxes and contributions to pension trusts	4f	
g	Total adjustments (combine lines 4a through 4f)	4g	
5	Combine line 3 and line 4g	5	
6	Deduction for dividends paid during the tax year. Enter the amount from Section B, line 12	6	
7	Subtract line 6 from line 5	7	
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	
9	Undistributed foreign personal holding company income (subtract line 8 from line 7)	9	

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

10 Taxable dividends paid during tax year:	Date paid		Amount
b Property other than cash or the corporation's own securities (indicate nature of property)		10b	
c Obligations of the corporation (bonds, notes, scrip, etc.)		10c	
11 Consent dividends (attach schedule)		11	
12 Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above		12	



**SCHEDULE O
(Form 5471)**

(Rev. January 1999)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

▶ Attach to Form 5471.

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation

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 (See instructions.)

(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

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.

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:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

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

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

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

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

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(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)	

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).

(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 (5% or more in value for transactions that occurred prior to January 1, 1998) (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group that make up a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or vote (5% or more in value for transactions that occurred prior to January 1, 1998) 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 12 of the instructions for an example).



SCHEDULE O
(Form 8865)

Transfer of Property to a Foreign Partnership
(under section 6038B)

OMB No. 1545-1668

2000

Department of the Treasury
Internal Revenue Service

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

Name of transferor	Identifying number
Name of foreign partnership	

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							
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

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

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 No



**SCHEDULE P
(Form 8865)**

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

OMB No. 1545-1668

2000

Department of the Treasury
Internal Revenue Service

(under section 6046A)

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

Name of person filing Form 8865

Identifying number

Name of foreign partnership

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

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

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

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

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