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# TAX CODE DIAGRAMS

## UltraTax/1065

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## Introduction

Use the diagrams in this document for entering tax codes into your write-up or trial balance client records. UltraTax CS<sup>®</sup> uses tax codes to summarize and transfer related account balances from the following general ledger applications into the appropriate UltraTax CS input screens.

- Accounting CS<sup>®</sup>
- AdvanceFlow
- Trial Balance CS<sup>®</sup>
- Workpapers CS<sup>™</sup>
- Write-Up CS<sup>®</sup>
- Accountant's Relief<sup>®</sup>
- Accounting for Practitioners
- CaseWare Working Papers

- Client Ledger System™
  - Dillner's Full Contact Accounting System™
  - Fiducial® Advantage
  - Prosystem fx® Engagement
  - Universal Business Computing Company
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### Notes

- Importing data from a specific general ledger application is limited by return type. For example, you can use tax codes to import data from Write-Up CS and Trial Balance CS for 1120, 1065, 1040, 1041, 990, and 5500 returns. But if you use Client Ledger System, you can import data only for 1120 and 1065 returns. For details on these limitations and on transferring general ledger data into UltraTax CS, see [Retrieving general ledger balances using tax codes](#).
  - The form and line references in the following diagrams are based on the most current versions of the forms available at the time of printing. If form changes affect the accuracy of these diagrams, the diagrams will be updated at a later date.
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## Ending inventory

If you use only tax code 279 to retrieve ending inventory, UltraTax CS will use this amount in both Form 1125-A and Schedule L. If you want the ending inventory to be different on Form 1125-A and Schedule L, use tax code 279 for Form 1125-A ending inventory and tax code 403 for Schedule L ending inventory.

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## Automatic adjustments

When UltraTax CS retrieves data from any general ledger application, the application not only rounds amounts but also adjusts the assets or liabilities to balance the balance sheet. If the client has an Accounts Payable account, UltraTax CS makes the adjustment to the Accounts Payable amount. If the client does not have an Accounts Payable account, UltraTax CS makes the adjustment to the Cash amount.

UltraTax CS automatically performs an adjustment to balance the balance sheet if the rounding adjustment is less than or equal to \$10. To change the threshold amount for which UltraTax CS performs the out-of-balance adjustment, choose Setup > 1065 Partnership, click the Other Return Options button, click the Other tab, and enter the amount in the *Write-Up Retrieval: Maximum amount for Schedule L rounding* field. To turn off this feature so UltraTax CS does not perform an out-of-balance adjustment, enter zero or leave this field blank.

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## Schedule M-3

Write-Up CS provides a tax code editing dialog that accommodates the retrieval of Schedule M-3 amounts by assigning Schedule M-3 codes to the chart of accounts. These codes are separate and distinct from the regular tax codes and are used exclusively to map adjusted book amounts to Schedule M-3, column (a). You can access the Schedule M-3 Tax Code Editing dialog from the Edit menu or you can right-click and access the dialog from the context menu in the Chart of Accounts window.

For additional Schedule M-3 tax code mapping in Trial Balance CS, choose Tasks > Adjusting Journal Entries, click the *Tax Adjustment* option in the Entry Types group box, and then select either Temporary or Permanent from the drop-down list for the *Difference* field.

Amounts identified as temporary are imported to Schedule M-3, column (b), and amounts identified as permanent are imported to Schedule M-3, column (c). The specific line of Schedule M-3 is determined by the Schedule M-3 tax code assigned to the account being used in the adjusting journal entry.

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## Multiple-unit input screens

Data can be retrieved into the following multiple-unit input screens in UltraTax/1065: Inc, F, F-2, 4835, 4835-2, and Rent. To retrieve data into a specific unit of a multiple-unit input screen, precede the three-digit tax code number with 1 for the first unit, 2 for the second unit, and so on. For example, if you transfer utility expenses for two rental units to Screen Rent and the indicated tax code number is 512, you would use 1512 to transfer the first unit's amount and 2512 to transfer the second unit's amount. For more information, see [Assigning or correcting tax codes for CSA clients](#).

Form **1065**

Department of the Treasury  
Internal Revenue Service

**U.S. Return of Partnership Income**

For calendar year 2018, or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

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

OMB No. 1545-0123

**2018**

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

**G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return

**H** Check accounting method (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_

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

**J** Check if Schedules C and M-3 are attached

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

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>	100				
	<b>b</b> Returns and allowances	<b>1b</b>	101				
	<b>c</b> Balance. Subtract line 1b from line 1a				<b>1c</b>		
	<b>2</b> Cost of goods sold (attach Form 1125-A)				<b>2</b>		
	<b>3</b> Gross profit. Subtract line 2 from line 1c				<b>3</b>		
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				<b>4</b>		
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))				<b>5</b>		
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				<b>6</b>		
<b>7</b> Other income (loss) (attach statement)				<b>7</b>	103		
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7				<b>8</b>			
<b>Deductions</b> <small>(see instructions for limitations)</small>	<b>9</b> Salaries and wages (other than to partners) (less employment credits)				<b>9</b>	200	
	<b>10</b> Guaranteed payments to partners				<b>10</b>	201, 267, 268	
	<b>11</b> Repairs and maintenance				<b>11</b>	202	
	<b>12</b> Bad debts				<b>12</b>	203	
	<b>13</b> Rent				<b>13</b>	204	
	<b>14</b> Taxes and licenses				<b>14</b>	205	
	<b>15</b> Interest (see instructions)				<b>15</b>	206	
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>	*				
	<b>b</b> Less depreciation reported on Form 1125-A and elsewhere on return	<b>16b</b>			<b>16c</b>		
	<b>17</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> )				<b>17</b>	208	
<b>18</b> Retirement plans, etc.				<b>18</b>	209 & 104		
<b>19</b> Employee benefit programs				<b>19</b>	210		
<b>20</b> Other deductions (attach statement)				<b>20</b>	**		
<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20				<b>21</b>			
<b>22</b> <b>Ordinary business income (loss).</b> Subtract line 21 from line 8				<b>22</b>			
<b>Tax and Payment</b>	<b>23</b> Interest due under the look-back method—completed long-term contracts (attach Form 8697)				<b>23</b>		
	<b>24</b> Interest due under the look-back method—income forecast method (attach Form 8866)				<b>24</b>		
	<b>25</b> BBA AAR imputed underpayment (see instructions)				<b>25</b>		
	<b>26</b> Other taxes (see instructions)				<b>26</b>		
	<b>27</b> <b>Total balance due.</b> Add lines 23 through 27				<b>27</b>		
	<b>28</b> Payment (see instructions)				<b>28</b>		
	<b>29</b> <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed				<b>29</b>		
	<b>30</b> <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment				<b>30</b>		

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Signature of partner or limited liability company member Date

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

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

**For Paperwork Reduction Act Notice, see separate instructions.** Form **1065** (2018)

DAA \* 207 = Book depreciation \*\* 211 = Other deductions \*\* 213 = Meals (DOT)  
\* 280 = Book depreciation (COGS) \*\* 212 = Meals subject to 50% limit \*\* 214 = Book amortization

**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:				<b>Yes</b>	<b>No</b>		
<b>a</b> <input type="checkbox"/> Domestic general partnership	<b>b</b> <input type="checkbox"/> Domestic limited partnership						
<b>c</b> <input type="checkbox"/> Domestic limited liability company	<b>d</b> <input type="checkbox"/> Domestic limited liability partnership						
<b>e</b> <input type="checkbox"/> Foreign partnership	<b>f</b> <input type="checkbox"/> Other <b>▶</b>						
<b>2</b> At the end of the tax year:							
<b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.....							
<b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.....							
<b>3</b> At the end of the tax year, did the partnership:							
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below							
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock				
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below							
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital			
<b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?				<b>Yes</b>	<b>No</b>		
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.							
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.							
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.							
<b>d</b> The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.							
<b>5</b> Is this partnership a publicly traded partnership as defined in section 469(k)(2)?							
<b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?							
<b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?							
<b>8</b> At any time during calendar year 2018, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. <b>▶</b>							
<b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions							
<b>10a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.							
<b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions							

Schedule B Other Information (continued)		Yes	No
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions			
11	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <span style="float: right;">▶ <input type="checkbox"/></span>		
12	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions <span style="float: right;">▶</span>		
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. <span style="float: right;">▶</span>		
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
16a	Did you make any payments in 2018 that would require you to file Form(s) 1099? See instructions		
b	If "Yes," did you or will you file required Form(s) 1099?		
17	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
18	Enter the number of partners that are foreign governments under section 892. ▶		
19	During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
21	Is the partnership a section 721(c) partnership, as defined in Treasury Regulations section 1.721(c)-1T(b)(14)?		
22	During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions. ▶		
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24	Does the partnership satisfy one of the following conditions and the partnership does not own a pass-through entity with current year, or prior year, carryover excess business interest expense? See instructions		
a	The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the partnership is not a tax shelter.		
b	The partnership only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
25	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3. ▶ If "No," complete Designation of Partnership Representative below.		
<b>Designation of Partnership Representative</b> (see instructions)			
Enter below the information for the partnership representative (PR) for the tax year covered by this return.			
Name of PR <span style="float: right;">▶</span>			U.S. taxpayer identification number of PR <span style="float: right;">▶</span>
U.S. address of PR <span style="float: right;">▶</span>			U.S. phone number of PR <span style="float: right;">▶</span>
If the PR is an entity, name of the designated individual for the PR <span style="float: right;">▶</span>			U.S. taxpayer identification number of the designated individual <span style="float: right;">▶</span>
U.S. address of designated individual <span style="float: right;">▶</span>			U.S. phone number of designated individual <span style="float: right;">▶</span>
26	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 13. ▶		



Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments	4
	5 Interest income	5 110 & 115
	6 Dividends and dividend equivalents:	6a 111
	a Ordinary dividends	
	b Qualified dividends	6b
	b Dividend equivalents	6c
7 Royalties	7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
b Collectibles (28%) gain (loss)	9b	
c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1231 gain (loss) (attach Form 4797)	10	
11 Other income (loss) (see instructions) Type ▶	11 *	
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions	13a ***
	b Investment interest expense	13b 232
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2) 234
d Other deductions (see instructions) Type ▶	13d @	
Self-Employment	14a Net earnings (loss) from self-employment	14a
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d Other rental real estate credits (see instructions) Type ▶	15d
	e Other rental credits (see instructions) Type ▶	15e
	f Other credits (see instructions) Type ▶	15f
Foreign Transactions	16a Name of country or U.S. possession ▶	16a
	b Gross income from all sources	16b
	c Gross income sourced at partner level	16c
	Foreign gross income sourced at partnership level	
	d Section 951A category ▶ e Foreign branch category ▶	16e
	f Passive category ▶ g General category ▶ h Other ▶	16h
	Deductions allocated and apportioned at partner level	
	i Interest expense ▶ j Other ▶	16j
	Deductions allocated and apportioned at partnership level to foreign source income	
	k Section 951A category ▶ l Foreign branch category ▶	16l
m Passive category ▶ n General category ▶ o Other ▶	16o	
p Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p 233 & 246	
q Reduction in taxes available for credit (attach statement)	16q	
r Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties – gross income	17d
	e Oil, gas, and geothermal properties – deductions	17e
	f Other AMT items (attach statement)	17f
Other Information	18a Tax-exempt interest income	18a 155
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c
	19a Distributions of cash and marketable securities	19a
	b Distributions of other property	19b
	20a Investment income	20a
	b Investment expenses	20b
c Other items and amounts (attach statement)		

DAA \* 112 = Other portfolio inc. (loss) \*\*\* 227 = Capital gain property (20%) @ 235 = Educational asst. benefits  
 \* 114 = Other income \*\*\* 240 = Noncash contributions (50%) @ 236 = Dependent care benefits  
 \* 116 = Mining expl. costs recap. \*\*\* 241 = Noncash contributions (30%) @ 238 = Penalty early withdrawal of savings  
 \* 117 = Cancellation of debt \*\*\* 242 = Cap gain prop. to 50% org. (30%) @ 239 = Pensions and IRAs  
 \*\*\* 224 = Contributions (100%) @ 230 = Other deductions @ 243 = Deductions-portfolio (other)  
 \*\*\* 225 = Cash contributions (80%) @ 231,268,635,588,776 = Pensions and IRAs as guar. pymts.  
 \*\*\* 226 = Cash contributions (30%) @ 244,267,636,589,779 = Health insurance as guar. pymts.  
 @ 245 = Health insurance  
 @ 247 = Comm. revitalization ded.

**Analysis of Net Income (Loss)**

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16d						
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						

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
1	Cash				400
2a	Trade notes and accounts receivable			401	
b	Less allowance for bad debts			402	
3	Inventories				279 or 403 *
4	U.S. government obligations				404
5	Tax-exempt securities				405
6	Other current assets (attach statement)				406
7a	Loans to partners (or persons related to partners)				407
b	Mortgage and real estate loans				415
8	Other investments (attach statement)				416
9a	Buildings and other depreciable assets			425	
b	Less accumulated depreciation			426	
10a	Depletable assets			427	
b	Less accumulated depletion			428	
11	Land (net of any amortization)				429
12a	Intangible assets (amortizable only)			430	
b	Less accumulated amortization			431	
13	Other assets (attach statement)				432
14	<b>Total assets</b>				
<b>Liabilities and Capital</b>					
15	Accounts payable				440
16	Mortgages, notes, bonds payable in less than 1 year				441
17	Other current liabilities (attach statement)				442
18	All nonrecourse loans				443
19a	Loans from partners (or persons related to partners)				444
b	Mortgages, notes, bonds payable in 1 year or more				450
20	Other liabilities (attach statement)				451
21	Partners' capital accounts				465
22	<b>Total liabilities and capital</b>				

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

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	480 **	a	Tax-exempt interest\$	482
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a	Depreciation \$	483
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	
		481 ***			
5	Add lines 1 through 4				

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

1	Balance at beginning of year		6	Distributions: a Cash	487
2	Capital contributed: a Cash	485	b	Property	488
	b Property	490	7	Other decreases (itemize):	
3	Net income (loss) per books		8	Add lines 6 and 7	489
4	Other increases (itemize):	486	9	Balance at end of year. Subtract line 8 from line 5	
5	Add lines 1 through 4				

DAA \* See "Ending inventory" section in this document. \*\* 491 = 4797 gain/loss - book \*\*\* 215 = Start up / org costs - book \*\*\* 228 = Sec. 179 exp. - book \*\*\* 995 = Nondeductible entertainment \*\*\* 996 = Nondeductible expenses subject to 2%



Form 1125-A

Form **1125-A**

(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

**Cost of Goods Sold**

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

OMB No. 1545-0123

Name

Employer identification number

<b>1</b>	Inventory at beginning of year .....	<b>1</b>	
<b>2</b>	Purchases .....	<b>2</b>	275
<b>3</b>	Cost of labor .....	<b>3</b>	276
<b>4</b>	Additional section 263A costs (attach schedule) .....	<b>4</b>	277
<b>5</b>	Other costs (attach schedule) .....	<b>5</b>	278
<b>6</b>	<b>Total.</b> Add lines 1 through 5 .....	<b>6</b>	
<b>7</b>	Inventory at end of year .....	<b>7</b>	279
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions .....	<b>8</b>	

**9a** Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ▶

**b** Check if there was a writedown of subnormal goods ..... ▶

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ..... ▶

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO ..... **9d** \_\_\_\_\_

**e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions .....  Yes  No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation .....  Yes  No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 11-2018)

DAA

Schedule D

**SCHEDULE D  
(Form 1065)**

**Capital Gains and Losses**

OMB No. 1545-0123

**2018**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1065 or Form 8865.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

Name of partnership

Employer identification number

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>5</b>
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts				<b>6</b>
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37				<b>11</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>12</b>
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts				<b>13</b>
<b>14</b> Capital gain distributions (see instructions)				<b>14</b> 399
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11				<b>15</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule D (Form 1065) 2018

DAA

Schedule F, Page 1

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.  
▶ Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**A** Principal crop or activity **B** Enter code from Part IV **C** Accounting method:  Cash  Accrual **D** Employer ID number (EIN), (see instr.)

**E** Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses. Yes  No   
**F** Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? Yes  No   
**G** If "Yes," did you or will you file required Forms 1099? Yes  No

**Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)**

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>	601	
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	602	
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b> 604
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	605	<b>3b</b> Taxable amount
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	606	<b>4b</b> Taxable amount
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b> 607
<b>b</b> CCC loans forfeited	<b>5b</b>	687	<b>5c</b> Taxable amount
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)			
<b>a</b> Amount received in 2018	<b>6a</b>	608	<b>6b</b> Taxable amount
<b>c</b> If election to defer to 2019 is attached, check here <input type="checkbox"/>			<b>6d</b> Amount deferred from 2017
<b>7</b> Custom hire (machine work) income			<b>7</b> 609
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b> 610
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			<b>9</b>

**Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.**

<b>10</b> Car and truck expenses (see instructions). Also attach Form 4562	<b>10</b>	612	<b>23</b> Pension and profit-sharing plans	<b>23</b>	625
<b>11</b> Chemicals	<b>11</b>	613	<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>	614	<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	626
<b>13</b> Custom hire (machine work)	<b>13</b>	615	<b>b</b> Other (land, animals, etc.)	<b>24b</b>	686
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	616	<b>25</b> Repairs and maintenance	<b>25</b>	627
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>	617	<b>26</b> Seeds and plants	<b>26</b>	628
<b>16</b> Feed	<b>16</b>	618	<b>27</b> Storage and warehousing	<b>27</b>	629
<b>17</b> Fertilizers and lime	<b>17</b>	619	<b>28</b> Supplies	<b>28</b>	630
<b>18</b> Freight and trucking	<b>18</b>	620	<b>29</b> Taxes	<b>29</b>	631
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	621	<b>30</b> Utilities	<b>30</b>	632
<b>20</b> Insurance (other than health)	<b>20</b>	622	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	633
<b>21</b> Interest (see instructions)			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	623	<b>a</b>	<b>32a</b>	634
<b>b</b> Other	<b>21b</b>	683	<b>b</b>	<b>32b</b>	684, 635, 636
<b>22</b> Labor hired (less employment credits)	<b>22</b>	624	<b>c</b>	<b>32c</b>	689
			<b>d</b>	<b>32d</b>	685
			<b>e</b>	<b>32e</b>	690
			<b>f</b>	<b>32f</b>	691
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions				<b>33</b>	
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9				<b>34</b>	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.  
**35** Reserved for future use.  
**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.  
**a**  All investment is at risk. **b**  Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2018

For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a farm's tax expense amount to Screen F in UltraTax CS. If the proper tax code number were 631, you would use tax code number 1631 to transfer the first unit's tax amounts, and 2631 to transfer the second unit's tax amounts.

DAA

Schedule F, Page 2

Schedule F (Form 1040) 2018

Page 2

**Part III Farm Income – Accrual Method** (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)			37	601
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	605	38b	Taxable amount
39a	Agricultural program payments	39a	606	39b	Taxable amount
40	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election			40a	607
b	CCC loans forfeited	40b	687	40c	Taxable amount
41	Crop insurance proceeds			41	608
42	Custom hire (machine work) income			42	609
43	Other income (see instructions)			43	610
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	646		
46	Cost of livestock, produce, grains, and other products purchased during the year	46	647		
47	Add lines 45 and 46	47			
48	Inventory of livestock, produce, grains, and other products at end of year	48	649		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49	
50	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9			50	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

**CAUTION** Do not file Schedule F (Form 1040) to report the following.  
 • Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).  
 • Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).  
 • Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

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

Select the code that best identifies your primary farming activity and enter the six-digit number on 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 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

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

Schedule F (Form 1040) 2018

DAA

**SCHEDULE M-3  
(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Net Income (Loss) Reconciliation  
for Certain Partnerships**

▶ Attach to Form 1065 or Form 1065-B.  
▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123

**2017**

Name of partnership

Employer identification number

**This Schedule M-3 is being filed because (check all that apply):**

- A  The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B  The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year \_\_\_\_\_.
- C  The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year \_\_\_\_\_.
- D  An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

E  Voluntary Filer.

**Part I Financial Information and Net Income (Loss) Reconciliation**

- 1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
  - Yes. Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
  - No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b Did the partnership prepare a certified audited non-tax-basis income statement for that period?
  - Yes. Skip line 1c and complete lines 2 through 11 with respect to that income statement.
  - No. Go to line 1c.
- c Did the partnership prepare a non-tax-basis income statement for that period?
  - Yes. Complete lines 2 through 11 with respect to that income statement.
  - No. Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2 Enter the income statement period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_
- 3a Has the partnership's income statement been restated for the income statement period on line 2?
  - Yes. (If "Yes," attach a statement and the amount of each item restated.)
  - No.
- b Has the partnership's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
  - Yes. (If "Yes," attach a statement and the amount of each item restated.)
  - No.

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	
b Indicate accounting standard used for line 4a (see instructions).		
1 <input type="checkbox"/> GAAP    2 <input type="checkbox"/> IFRS    3 <input type="checkbox"/> Section 704(b)		
4 <input type="checkbox"/> Tax-basis    5 <input type="checkbox"/> Other (Specify) ▶ _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	(_____)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	(_____)
6a Net income from nonincludible U.S. entities (attach statement)	6a	(_____)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	(_____)
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	(_____)
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b	(_____)
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	(_____)
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	(_____)
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	(_____)
11 <b>Net income (loss) per income statement of the partnership.</b> Combine lines 4a through 10	11	(_____)

**Note:** Part I, line 11 must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4		
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

For Paperwork Reduction Act Notice, see the instructions for your return.

Schedule M-3 (Form 1065) 2017

DAA



Schedule M-3, Page 2

Schedule M-3 (Form 1065) 2017

Page 2

Name of partnership

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return**

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Attach statements for lines 1 through 10.				
<b>1</b> Income (loss) from equity method foreign corporations	811			
<b>2</b> Gross foreign dividends not previously taxed	812			
<b>3</b> Subpart F, QEF, and similar income inclusions * 813				
<b>4</b> Gross foreign distributions previously taxed	814			
<b>5</b> Income (loss) from equity method U.S. corporations	815			
<b>6</b> U.S. dividends	816			
<b>7</b> Income (loss) from U.S. partnerships	817			
<b>8</b> Income (loss) from foreign partnerships	818			
<b>9</b> Income (loss) from other pass-through entities	819			
<b>10</b> Items relating to reportable transactions	820			
<b>11</b> Interest income (see instructions)				
<b>12</b> Total accrual to cash adjustment	822			
<b>13</b> Hedging transactions	823			
<b>14</b> Mark-to-market income (loss)	824			
<b>15</b> Cost of goods sold (see instructions)	( )			( )
<b>16</b> Sale versus lease (for sellers and/or lessors)	826			
<b>17</b> Section 481(a) adjustments * 827				
<b>18</b> Unearned/deferred revenue	828			
<b>19</b> Income recognition from long-term contracts	829			
<b>20</b> Original issue discount and other imputed interest	830			
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	831			
<b>b</b> Gross capital gains from Schedule D, 832 excluding amounts from pass-through entities				
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 833				
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses * 834				
<b>e</b> Abandonment losses * 835				
<b>f</b> Worthless stock losses (attach statement) * 836				
<b>g</b> Other gain/loss on disposition of assets other than inventory, 837				
<b>22</b> Other income (loss) items with differences (attach statement)	838			
<b>23</b> Total income (loss) items. Combine lines 1 through 22				
<b>24</b> Total expense/deduction items. (From Part III, line 31) (see instructions)				
<b>25</b> Other items with no differences	839			
<b>26</b> Reconciliation totals. Combine lines 23 through 25				

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Schedule M-3 (Form 1065) 2017

\* Although column (a) does not apply to these fields, tax codes have been assigned in order to facilitate assigning a temporary or permanent designation to tax adjustment entries in Trial Balance CS. If Trial Balance CS is not used, these tax codes are not applicable.

DAA



Schedule M-3, Page 3

Schedule M-3 (Form 1065) 2017

Page 3

Name of partnership

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> State and local current income tax expense	842			
<b>2</b> State and local deferred income tax expense	843			
<b>3</b> Foreign current income tax expense (other than foreign withholding taxes)	844			
<b>4</b> Foreign deferred income tax expense	845			
<b>5</b> Equity-based compensation	846			
<b>6</b> Meals and entertainment	847, 850			
<b>7</b> Fines and penalties	848			
<b>8</b> Judgments, damages, awards, and similar costs	849			
<b>9</b> Guaranteed payments				
<b>10</b> Pension and profit-sharing	851			
<b>11</b> Other post-retirement benefits	852			
<b>12</b> Deferred compensation	853			
<b>13</b> Charitable contribution of cash and tangible property	854			
<b>14</b> Charitable contribution of intangible property	855			
<b>15</b> Organizational expenses as per Regulations section 1.709-2(a)	856			
<b>16</b> Syndication expenses as per Regulations section 1.709-2(b)	857			
<b>17</b> Current year acquisition/reorganization investment banking fees	858			
<b>18</b> Current year acquisition/reorganization legal and accounting fees	859			
<b>19</b> Amortization/impairment of goodwill	860			
<b>20</b> Amortization of acquisition, reorganization, and start-up costs	861			
<b>21</b> Other amortization or impairment write-offs	862			
<b>22</b> Reserved				
<b>23a</b> Depletion—Oil & Gas	864			
<b>b</b> Depletion—Other than Oil & Gas	865			
<b>24</b> Intangible drilling & development costs	866			
<b>25</b> Depreciation	867			
<b>26</b> Bad debt expense	868			
<b>27</b> Interest expense (see instructions)				
<b>28</b> Purchase versus lease (for purchasers and/or lessees)	870			
<b>29</b> Research and development costs	872			
<b>30</b> Other expense/deduction items with differences (attach statement)	871, 997			
<b>31 Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive				

Schedule M-3 (Form 1065) 2017

DAA

Form **8916-A**

**Supplemental Attachment to Schedule M-3**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

**2018**

▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for the latest information.

Name of common parent

Employer identification number

Name of subsidiary

Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions	876			
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense	877			
<b>b</b> Other equity-based compensation	878			
<b>c</b> Meals and entertainment	879			
<b>d</b> Parachute payments	880			
<b>e</b> Compensation with section 162(m) limitation	881			
<b>f</b> Pension and profit sharing	882			
<b>g</b> Other post-retirement benefits	883			
<b>h</b> Deferred compensation	884			
<b>i</b> Reserved				
<b>j</b> Amortization	886			
<b>k</b> Depletion	887			
<b>l</b> Depreciation	888			
<b>m</b> Corporate-owned life insurance premiums	889			
<b>n</b> Other section 263A costs	890			
<b>3</b> Inventory shrinkage accruals	891			
<b>4</b> Excess inventory and obsolescence reserves	892			
<b>5</b> Lower of cost or market write-downs	893			
<b>6</b> Other items with differences (attach stmt.)	894			
<b>7</b> Other items with no differences	895			
<b>8 Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (2018)

DAA

<b>Part II Interest Income</b>					
	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	896			
2	Interest income from hybrid securities	897			
3	Sale/lease interest income	898			
4a	Intercompany interest income – From outside tax affiliated group	899			
4b	Intercompany interest income — From tax affiliated group	900			
5	Other interest income	901			
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

<b>Part III Interest Expense</b>					
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	902			
2	Lease/purchase interest expense	903			
3a	Intercompany interest expense – Paid to outside tax affiliated group	904			
3b	Intercompany interest expense – Paid to tax affiliated group	905			
4	Other interest expense	906			
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

# Rent and Royalty Schedule

Form <b>1065</b>	<b>Rent and Royalty Schedule</b>	<b>2018</b>
For calendar year <b>2018</b> , or tax year beginning _____, and ending _____		

Name _____	Employer Identification Number _____
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<b>Property Description</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center; padding: 5px;"><b>Type of Property</b></th> </tr> <tr> <td style="padding: 5px;">Rental Real Estate</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Other Rental Property</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Royalty Property</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> </table>	<b>Type of Property</b>		Rental Real Estate	<input type="checkbox"/>	Other Rental Property	<input type="checkbox"/>	Royalty Property	<input type="checkbox"/>
<b>Type of Property</b>									
Rental Real Estate	<input type="checkbox"/>								
Other Rental Property	<input type="checkbox"/>								
Royalty Property	<input type="checkbox"/>								

Is the net income (loss) from this property included in the computation of self employment income?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Is the net income (loss) from this property included in the computation of Section 179 business income?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

## Income and Expenses

**Income**

Gross rents .....  
 Gross royalties .....  
 Other income .....  
 Income from sale of property reported on Form 4797, Line 17 .....  
 Total gross income .....

502	
582	
590	

**Expense**

Advertising .....  
 Auto and travel .....  
 Cleaning and maintenance .....  
 Commissions .....  
 Insurance .....  
 Legal and professional .....  
 Interest .....  
 Repairs .....  
 Taxes .....  
 Utilities .....  
 Wages and salaries .....  
 Depreciation .....  
 Other expenses .....  
 Total expenses .....  
 Less % personal use .....  
 Net deductible expenses .....  
 Net income or loss from this property .....

503	
504	
505	
506	
507	
508	
509	
510	
511	
512	
513	
514	
*	

\* 515 = Other Expenses                      586 = Meals (DOT)  
 588, 589, 584 = Guaranteed Payments    587 = Amortization  
 585 = Meals subject to 50% limit

For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a rental's tax expense amount to Screen Rent in UltraTax CS. If the proper tax code number were 511, you would use tax code number 1511 to transfer the first unit's tax amounts, and 2511 to transfer the second unit's tax amounts.

# Farm Rental Income and Expenses Worksheet

Form <b>1065</b>	<b>Farm Rental Income and Expenses Worksheet</b>	<b>2018</b>
State	For calendar year <b>2018</b> , or tax year beginning _____, and ending _____	
Name _____		Employer Identification Number _____

Property description  
**A** Did you actively participate in the operation of this farm during **2018** (see instructions)?  Yes  No

**Part I Gross Farm Rental Income-Based on Production.** Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops			1	701
2a Cooperative distributions (Form(s) 1099-PATR)	2a	702	2b Taxable amount	2b
3a Agricultural program payments	3a	703	3b Taxable amount	3b
4 Commodity Credit Corporation (CCC) loans:				
a CCC loans reported under election			4a	704
b CCC loans forfeited	4b	784	4c Taxable amount	4c
5 Crop insurance proceeds and federal crop disaster payments:				
a Amount received in <b>2018</b>	5a	705	5b Taxable amount	5b
c If election to defer to <b>2019</b> is attached, check here <input type="checkbox"/>			5d Amount deferred from <b>2017</b>	5d
6 Other income, including federal and state gasoline or fuel tax credit or refund			6	706
7 <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6.			7	

**Part II Expenses-Farm Rental Property.**

8 Car and truck expenses	8	708	21 Pension and profit-sharing plans	21	721
9 Chemicals	9	709	22 Rent or lease:		
10 Conservation expenses	10	710	a Vehicles, machinery, and equipment	22a	722
11 Custom hire (machine work)	11	711	b Other (land, animals, etc.)	22b	782
12 Depreciation and section 179 expense deduction not claimed elsewhere	12	712	23 Repairs and maintenance	23	723
13 Employee benefit programs other than on line 21	13	713	24 Seeds and plants	24	724
14 Feed	14	714	25 Storage and warehousing	25	725
15 Fertilizers and lime	15	715	26 Supplies	26	726
16 Freight and trucking	16	716	27 Taxes	27	727
17 Gasoline, fuel, and oil	17	717	28 Utilities	28	728
18 Insurance (other than health)	18	718	29 Veterinary, breeding, and medicine	29	729
19 Interest:			30 Other expenses(specify):		
a Mortgage (paid to banks, etc.)	19a	719	a	30a	730
b Other	19b	789	b	30b	780, 779, 778
20 Labor hired (less employment credits)	20	720	c	30c	783
			d	30d	781
			e	30e	786
			f	30f	787
			g	30g	
31 <b>Total expenses.</b> Add lines 8 through 30g.				31	
32 <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7.				32	

For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a farm rental's tax expense amount to Screen 4835 in UltraTax CS. If the proper tax code number were 727, you would use tax code number 1727 to transfer the first unit's tax amounts, and 2727 to transfer the second unit's tax amounts.

