

## 2023 Partnership General Information

<b>Name and Address Information</b>												
Employer ID number	1											
Partnership's legal name	2											
DBA (Doing business as)	3											
In care of	4											
Address	5		Suite # 6									
City	7											
U.S. ONLY	State, ZIP, County		8	9	10							
Foreign ONLY	Province / State, Country, Postal Code		11			12	13					
Phone number	14											
<b>General Information</b>										<b>Other Information</b>		
A	Principal business activity		15							Resident state 33		
B	Principal product or service		16							Misc code 1 34		
C	Business code number		17							Misc code 2 35		
E	Business start date		18							Invoice # 36		
G	Mark applicable boxes:									Preparer fee 37		
	19	Initial return	20	Final return	21	Amended return		Firm # 38				
	22	Address change	23	Superseding	24	Name change		Preparer # 39				
H	Accounting method:									Data entry operator # 40		
	25	Cash	26	Accrual	Other	27		ERO # 41				
K	28	Aggregated activities for section 465 at-risk purposes										
	29	Grouped activities for section 469 passive activity purposes										
<b>If NOT calendar year</b>										<b>Entity Name Control</b> 42		
	Fiscal year beginning		30									
	Fiscal year ending		31									
32	52-53 week tax year election									Use this field only if Name Control is obtained from the IRS. For more information, contact the Business & Specialty Help Line at 1-800-829-4933.		
<b>Client information</b>												
Email	43											
Cell	44	Fax	45									

## 2023 B - Other Information

Type of Entity:	1	Domestic general partnership	2	Domestic limited partnership		
	3	Domestic LLC	4	Domestic limited liability partnership		
	5	Foreign partnership	6	Other:	7	

  

	Yes	No
4 Does partnership meet all requirements listed for question 4 of Form 1065?	8	9
4c <input type="checkbox"/> Forms K-1 were NOT furnished to the partners on or before the due date.		
5 Is partnership a publicly traded partnership?	11	12
6 Did partnership have any debt that was cancelled, forgiven, or had terms modified so as to reduce principal amount of debt?	13	14
7 Has partnership filed, or is it required to file, Form 8918?	15	16
8 Did partnership have an interest in a foreign account?	17	18
If "Yes," enter foreign country.	19	
9 Was partnership grantor of, or transferor to, a foreign trust?	20	21
10a Is partnership making, or had it previously made (and not revoked), a Section 754 election?	22	23
Effective date of the election	46	
10b Did partnership make for this tax year an optional basis adjustment under Section 743(b)?	24	25
	2022	2023
Total aggregate net positive amount		47
Total aggregate net negative amount		48
10c Did partnership make for this tax year an optional basis adjustment under section 734(b)?		
	2022	2023
Total aggregate net positive amount		51
Total aggregate net negative amount		52
10d Is the partnership required to adjust the basis of partnership assets because of substantial built-in loss or substantial basis reduction?	26	27
11 During the current or prior tax year, did the partnership distribute any property received in a like-kind exchange or contributed to another entity?	28	
12 Did partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	29	30
13 If partnership is required to file Form 8858, enter the number of Forms 8858 attached.	31	
14 Does partnership have any foreign partners?	32	33
If "Yes," enter number of Forms 8805 filed for partnership.	34	
15 Number of Forms 8865 attached to this return	35	
16a Did you make any payments in 2023 that would require you to file Forms 1099?	36	37
16b If "Yes," did you or will you file all required Forms 1099?	38	39
17 Number of Forms 5471 attached to this return	40	
18 Enter the number of partners that are foreign governments under section 892.	41	
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 1411 through 1464) or chapter 4 (sections 1471 through 1474)?	42	43
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? (See instructions for Form 8938)	44	45

B  
2-2

## 2023 Income

INC  
1-2

Form 1065 - Income		2022	2023
1a	Gross receipts or sales		1
1b	Returns and allowances		2
7	Other Income		
	Interest income on receivables		3
	Recoveries of bad debts deducted in earlier years		4
	Section 481 adjustments		5
	State tax refund (cash basis)		6
	Taxable income from insurance proceeds		7
	Other income (itemize)		8
<b>Publicly Traded Partnership Electing 3.5% Tax</b>			
9	Publicly traded partnership electing 3.5% tax		
	Gross income subject to 3.5% tax		10

## Form 1125-A - Cost of Goods Sold

A  
2-1

Cost of Goods Sold		2022	2023
1	Inventory at beginning of year		1
2	Purchases less cost of items withdrawn for personal use		2
3	Non-W-2 labor hired		3
	W-2 wages paid		4
4	Additional section 263A costs		5
5	Other costs - depreciation		6
5	Other costs - excluding depreciation		7
7	Inventory at end of year		8
9a	Methods used for valuing inventory:		
	9 Cost 10 Lower of cost or market Other 11		
b	12 Select this box if there was a write-down of subnormal goods		
c	13 Select this box if LIFO was adopted this tax year.		
d	If LIFO inventory method was used, enter amount of closing inventory computed under LIFO.		14
e	Do the rules of section 263A apply to this partnership?		15 Yes 16 No
f	Was there any change in determining inventories?		17 Yes 18 No
	If "Yes," explain 19		

## 2023 Deductions

DED  
1-5

Accounting		1	Internet		37
Advertising		2	Janitorial		38
Automobile and truck expense		3	Laundry and cleaning		39
Bad debts		4	Legal and professional		40
Bank charges		5	Marketing		41
Cash short / over		6	Meals 50% limit		42
Cell phone		7	Meals 80% limit		43
Clean fuel vehicle deductions		8	Meals 100% allowed		44
Commissions		9	Meetings		45
Computer		10	Miscellaneous		46
Consulting		11	Office expense		47
Credit and collection costs		12	Outside services and contractors		48
Delivery		13	Parking fees and tolls		49
Depletion (do not deduct oil and gas depletion)		14	Payroll processing expenses		50
Depreciation		15	Permits and fees		51
Depreciation claimed elsewhere on return		16	Postage / shipping		52
Discounts		17	Printing		53
Dues and subscriptions		18	Recruiting		54
Education and training		19	Rents		55
Employee benefit programs		20	Repairs and maintenance		56
Entertainment	Deductible	21	Retirement plans, etc.		57
	Nondeductible	22	Salaries and wages (other than to partners)		58
Equipment rental / lease		23	Sales		59
Freight		24	Security		60
Fuel		25	Software		61
Gifts		26	Supplies		62
Guaranteed payments	For services	27	Taxes and licenses		63
	For capital	28	Telephone		64
Partner's health insurance		29	Tools		65
Independent contractor		30	Travel		66
	General	31	Uniforms		67
	Building and equip.	32	Utilities		68
Insurance	Liability	33	Waste removal		69
	Workers' comp.	34	Other deductions (itemize)		70
	Other insurance	35			
Interest expense		36			

## Taxes and Licenses Detail

DED  
1-5

St / City income taxes (from ES screen)		1	Intangible property taxes		7
St / City franchise taxes (from ES screen)		2	Payroll taxes		8
St/City PTE taxes (from ES screen)		3	Foreign taxes paid		9
City income taxes		4	Occupancy taxes		10
City franchise taxes		5	Licenses		11
Local property taxes		6	Other miscellaneous taxes / licenses		12

2023 Schedule K-1

Other Information				Schedule B-1				K-1 Type				K-3 File Option			
1 Control number		3 Signs return		Country of incorporation or organization		5		7 Final K-1		9 IRS & Partner					
2 Rounding partner		4 PTR REP		Max percentage owned		6		8 Amended K-1		10 Partner Only					

Partner's Name and Address Information

E ID number		11		Title for PIN signature		12	
F Name		13 First Name		14 MI		15 Last Name	
		16 Suffix		17 Professional			
Entity name (if not individual)		18					
Care of / FBO / DBA		19					
Address		20					
City		21					
U.S. ONLY State, ZIP		22		23		24 Resident state	
Foreign ONLY Province / State, Country, Postal code		25				26 27	
Phone number		28					
Email address		29					
DOB of signing partner or member manager (For use with Drake Portals e-Sign only)				30		31 Deliver by Drake Portals	

K1 3-5Type of Partner

G 32 General or LLC member-manager		33 Limited or other LLC member		34 Limited subject to SE tax	
H1 35 Domestic partner		36 Foreign partner			
H2 TIN of disregarded entity		37			
Name of disregarded entity		38			
I1 PARTNER type (not the partnership)		39		40 B2 - Eligible foreign entity	
				I2 41 Partner is a retirement plan	

J. Partner's %

Beginning of Year		OWN Override		Part II, Item K	
Profit	42	45		50 Item K includes liability amounts from lower tier partnerships	
Loss	43	46		51 Item K liability is subject to guarantees or other payment obligations by the partner	
Capital	44	47		48 49	

Partner's Capital Account Analysis

L Beginning capital account		2022		2023	
Capital contributed during the year:					
Gain recognized on contributed property				53	
Cash contributed				54	
Adjusted basis of property contributed				55	
Current year net income (loss)				56	
Other increase (decrease) (including redistribution of capital)				57	
Withdrawals and distributions				58	

M Did the partner contribute property with built-in gain or loss?

59	Yes	60	No
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Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

N Beginning	61	Ending	62
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Part III: K-1 Direct Entries

4 Guaranteed payments subject to self-employment tax	63
13M Health insurance distribution reduction	64

2023 Schedule K - Income (Loss) & SE

Income (Loss)		2022	2023	2022 Schedule K Total
1	Ordinary business income (loss)			
2	Net rental real estate income (loss)	Enter on screen 8825		
	Disposition of property from rental real estate activities (8825, line 19)			
	Net rental real estate income (loss) from passthroughs (8825, line 20a)			
3c	Other net rental income (loss)	Enter on screen RENT		
4a	Guaranteed payments for services		1	
	Portion of 4a allocated for other than services and not subject to SE tax		2	
4b	Guaranteed payments for capital		3	
5	Interest income		4	
6a	Ordinary dividends		5	
6b	Qualified dividends		6	
6c	Dividend equivalents		7	
7	Royalties		8	
8	Net short-term capital gain (loss)	Enter on screen 8949		
9a	Net long-term capital gain (loss)			
9b	Collectibles (28%) gain (loss)		9	
9c	Unrecaptured section 1250 gain	Enter on screen 1250		
10	Net section 1231 gain (loss)	Enter on screen 4797		
11	Other Income (Loss)			
A	Other portfolio income (loss)		10	
B	Involuntary conversions		11	
C	Section 1256 contracts and straddles	Enter on screen 6781		
D	Mining exploration costs recapture		12	
E	Cancellation of debt		13	
F	Section 743(b) positive adjustments		14	
H	Section 951(a) income inclusions		15	
I	Other income (loss)			
	Recoveries of tax benefit items (Section 111)		16	
	Gambling wins (losses), not engaged gambling trade		17	
	Gambling wins (losses), engaged in gambling trade		18	
	Section 751(b) gain (loss)		19	
	Specially allocate ordinary gain (loss)		20	
	Net short-term capital gain (loss) Schedule D, line 7		21	
	Net long-term capital gain (loss) Schedule D, line 15		22	
	Gain from sale of QSB stock eligible for sec. 1202 exclusion			
	All other income items from partnerships			
	All other income items	Enter on screen Other		
Self-Employment				
14a	Net earnings from self-employment		23	
14b	Gross farming / fishing income		24	
14c	Gross nonfarm income		25	

K  
3-1

# 2023 Schedule K - Deductions

K  
3-1

Deductions		2022	2023	2022 Schedule K Total
12	Section 179 deduction	Enter on screen 4562		
13a	Cash Charitable Contributions			
A	Cash (60%)		1	
B	Cash (30%)		2	
13b	Noncash Charitable Contributions			
C	Non-cash (50%)	Enter on screen 8283		
D	Non-cash (30%)		3	
E	Capital gain 50% organization (30%)		4	
F	Capital gain property (20%)		5	
G	Contributions (100%)		6	
13c	H Investment interest expense		7	
13d	J Section 59(e)(2) expenditures - from passthroughs			
13d	J Section 59(e)(2) expenditures	Enter on screen Other		
13e	Other Deductions			
I	Deductions - royalty income		8	
K	Excess business interest expense		9	
L	Deduction - portfolio (other)		10	
M	Amount paid for medical insurance		11	
N	Educational assistance benefits		12	
O	Dependent care benefits		13	
P	Preproductive period expenses		14	
R	Pensions and IRAs		16	
S	Reforestation expense deduction		17	
V	Section 743(b) negative adjustments		18	
W	Other deductions			
	Section 754 depreciation / amortization		19	
	Penalty on early withdrawal not reported on line 13b		20	
	Film and television production expenses		21	
	Interest expense allocated to debt-financed distributions		22	
	Debt interest on allocable share of working interest in oil / gas property		23	
	Contributions to a capital construction fund		24	
	All other deductions from passthroughs			
	All other deductions	Enter on screen Other		

## 2023 Form 8825 - Rental Real Estate

Property Information		1	Include in self-employment income	
Type of property		2		
Other (describe)		3		
Address		4		
City		5		
U.S. ONLY	State, ZIP	6	7	
Foreign ONLY	Province / State, Country, Postal Code	8	9	10
Fair rental days		11		
Personal use days		12		
Property disposed of during 2023		13		

  

	2022	2023		2022	2023
2 Gross rents		14	12 Utilities		24
3 Advertising		15	13 Wages and salaries		25
4 Auto and travel		16	14 Depreciation		26
5 Cleaning and maintenance		17	15 Other (list)		
6 Commissions		18	Guaranteed payments for services		27
7 Insurance		19	Guaranteed payments for capital		28
8 Legal and professional fees		20	Health insurance payments		29
9 Interest		21	Meals (subject to 100% limit)		30
10 Repairs		22	Meals (subject to 50% limit)		31
11 Taxes		23	Additional other expenses		32

  

Qualified Business Income (QBI)		33	
This activity is a trade or business.		34	
Potential Business Aggregation Number (PBAN)		35	
Business Aggregation Number (BAN)		36	
Section 199A rental "safe harbor" (Rev. Proc. 2019-38)		37	
Specified Service Trade or Business (SSTB)		38	
Section 199A income (or loss)		39	
Section 199A royalty income (or loss)		40	
Section 199A W-2 wages		41	
Section 199A unadjusted basis of assets		42	
Section 1231 gain (or loss)		43	
Section 179 deduction		44	
Property placed in service during 2023		45	
Elect out of business interest expense limitation		46	
Excepted trade or business for interest expense limitation			

8825  
6-2



# RENT - Rental Other Than Real Estate

RENT  
6-3

Kind of property	1				
Address	2				
City, State, ZIP	3	4	5		
	6	Property disposed of during 2023			
	2022	2023		2022	2023
1 Gross rents		7	14 Wages and salaries		18
4 Advertising		8	15 Depreciation		19
5 Auto and travel		9	16 Other expenses:		
6 Cleaning and maintenance		10	Guaranteed payments for services		20
7 Commissions		11	Guaranteed payments for capital		21
8 Insurance		12	Description		
9 Legal and professional		13	22		23
10 Interest		14	24		25
11 Repairs		15	26		27
12 Taxes		16	28		29
13 Utilities		17	30		31
Qualified Business Income (QBI)			2022	2023	
This activity is a trade or business.				32	
Potential Business Aggregation Number (PBAN)				33	
Business Aggregation Number (BAN)				34	
Specified Service Trade or Business (SSTB)				35	
Section 199A income (or loss)				36	
Section 199A W-2 wages				37	
Section 199A unadjusted basis of assets				38	
Section 1231 gain (or loss)				39	
Section 179 deduction				40	

## 2023 Schedule F - Farm Income

A	Principal product	1			B	Activity code	2				
C	Accounting method	3	Cash	4	Accrual	E	Actively participated	5	Yes	6	No
F	Did the entity make any payments in 2023 that would require filing Forms 1099?	7	Yes	8	No			9	Yes	10	No
G	If "Yes," did or will the entity file all required Forms 1099?										

## Part I - Income Cash Method / Part III - Income Accrual Method

III	I	2022	2023	III	I	2022	2023
37	1a	Sales of livestock / other resale items	11	6a	Crop insurance received	21	
46	1b	Cost of items bought for resale	12	41	6b	Crop insurance taxable	22
37	2	Sales products entity raised	13	6c	23	Electing to defer to 2024	
38a	3a	Total co-op distributions	14	6d	Deferred from 2022	24	
38b	3b	Total co-op taxable	15	42	7	Custom hire (machine work)	25
39a	4a	Agricultural payments total	16	43	8	Other income	26
39b	4b	Agricultural payments taxable	17	45	Beginning inventory for accrual	27	
40a	5a	CCC loans reported	18	48	Ending inventory for accrual	28	
40b	5b	CCC loans forfeited	19	29	Unit-livestock-price method or farm-price method of valuing inventory		
40c	5c	CCC loans taxable	20				

F  
6-1

## Part II - Expenses

10	Car and truck	30	23	Pension and profit-sharing	45
11	Chemicals	31	24a	Rent - vehicles, machinery	46
12	Conservation	32	24b	Rent - other	47
13	Custom hire (machine work)	33	25	Repairs and maintenance	48
14	Depreciation	34	26	Seeds and plants	49
15	Employee benefits	35	27	Storage and warehousing	50
16	Feed	36	28	Supplies	51
17	Fertilizers and lime	37	29	Taxes	52
18	Freight and trucking	38	30	Utilities	53
19	Gasoline, fuel, and oil	39	31	Vet fees and medicine	54
20	Insurance (other than health)	40	32	Other expenses (exclude meals 50% limit)	55
21a	Interest - mortgage	41		Meals 50% limit	56
21b	Interest - other	42			
22	Non-W-2 labor hired	43			
	W-2 wages paid	44	57	Farm was disposed of in 2023	

## Qualified Business Income (QBI)

This activity is a trade or business.

Potential Business Aggregation Number (PBAN)	60	Section 1231 gain (loss)	66
Business Aggregation Number (BAN)	61	Section 179 deduction	67
Section 199A income (loss)	62	Section 199(A)(g) deduction from cooperative	68
Section 199A W-2 wages	63	Income allocable to qualified payments	69
Section 199A unadjusted basis of assets	64	W-2 wages allocable to qualified payment	70
Elect out of business interest expense limitation	65	Expected trade or business for interest expense limitation	72
	71		

## 2023 Sch D - Capital Gains &amp; Losses

## Form 1099-B - Proceeds from Broker and Barter Exchange Transactions

## Form 8949 - Sales and Other Dispositions of Capital Assets

1 ☐ Property Type F 2 ☐ ST 3 ☐  
 5 ☐ Applicable checkbox on Form 8949 ( 1. Checkbox A / B 2. Checkbox B / E 3. Checkbox C / F )

1a Description of Property 6   
 EIN (QOF Only) 7   
 1b Date acquired 8  1c Date sold or disposed 9   
 2 Type of gain or loss 10 ☐ 11 ☐ Ordinary  
 1d Proceeds from sale of stocks, bonds, or other capital assets 12  1e Cost or other basis 13   
 1f Accrued market discount 15  1g Wash sale loss disallowed 17

16 ☐ Use worksheet for accrued market adjustment

Adjustments	Form 8949 Adjustment Code	Adjustment to Gain or Loss
Adjustment #1	19 <input type="text"/>	20 <input type="text"/>
Adjustment #2	22 <input type="text"/>	23 <input type="text"/>
Adjustment #3	25 <input type="text"/>	26 <input type="text"/>

3 28 ☐ Proceeds from collectibles  
 4 Federal tax withheld 29  7 30 ☐ Loss based on amount in box 1d not allowed  
 14 State Name 15 State ID Number 16 State Tax Withheld  
 33  34  35   
 36  37  38

8949  
10-1

## Schedule D

Part I - Short-Term Gains and Losses		Proceeds (sales price)		Cost (or other basis)	
		2022	2023	2022	2023
1a	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		1 <input type="text"/>		2 <input type="text"/>
		Gain or Loss			
		2022	2023		
6	Partnership share of net short-term capital gain (loss)		3 <input type="text"/>		
Part II - Long-Term Gains and Losses		Proceeds		Cost	
		2022	2023	2022	2023
8a	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		4 <input type="text"/>		5 <input type="text"/>
		Gain or Loss		28% Rate	
		2022	2023	2022	2023
13	Partnership share of net long-term capital gain (loss)		6 <input type="text"/>		7 <input type="text"/>
14	Capital gain distributions - long-term		8 <input type="text"/>		9 <input type="text"/>

D2  
10-4

## 2023 Form 4797

4797  
10-2

ST	3	Description	Date Acquired	Date Sold
8			9	10
11		1099-S transaction		
		Gross sales price		12
		Cost or other basis		13
		Expenses of sale		14
		Section 179 expense taken		15
		Depreciation allowed or allowable		16
		AMT depreciation allowed or allowable (if different)		17
		Property type		12 18
		Force this item to part number		(1-3) 19
20		Involuntary conversion	22	Sold to a related party
			24	QOF deferral or inclusion
21		Abandoned	23	Include gain or loss on Form 4797, line 1b or 1c (partial disposition MACRS)
		Print this amount on Form 4797, line 1b (partial disposition of MACRS property gain)		25
		Print this amount on Form 4797, line 1c (partial disposition of MACRS property loss)		26
<b>Part III - Gain from Disposition of Property</b>				
26a		Additional depreciation after 1975		27
26d		Additional depreciation 1970-1975		28
27a		Soil, water, and land clearing expenses		29
28a		Intangible drilling costs		30
29a		Section 126 exclusions		31
<b>Part IV - Recapture Amounts When Business Use Drops to 50% or Less</b>				
			Section 179	Sec 280F(b)(2)
33		Original deduction allowable	32	34
34		Recomputed depreciation	33	35
		Installment sale MFC	36	42
		Group Sale Information		43
		Group sale number	37	
		Group sale price	38	
		Group expense of sale	39	
		Fair market value of THIS asset	40	
		Expense of sale for THIS asset	41	
		Carry gain / loss to (8825, RENT, F, 1065 - default is 1065)		
		Type of rental real estate property		

## 2023 Form 6252 - Installment Sales

Part I / Part II - Installment Sale Income										
1	Code	6								
	Description of property	7								
3	Was the property sold to a related party after May 14, 1980?	8	Yes	9	No	Receipt category:				
4	Reserved	10	Yes	11	No	Current Year		Prior Years		
						Interest		15		
						Principal		16		
	12	Final year of installment sale						17		
	Carry gain / loss to line 19 (Form 8825) or line 2 (Form RENT)							18		
	Type of rental real estate property							19		
						Do NOT carry interest to Schedule K				
Current Year Sale Information										
NOTE: Business assets being sold in the current year using the installment method should be entered on screens 4562 or 4797 and directed to this screen 6252 by making an entry in the "Installment sale MFC" field on those screens. Complete any of the fields above that are applicable. The following fields (below), with the exception of line 6 (if applicable), are not required if you are directing a screen 4562 or 4797 to this screen.										
2a	Date acquired	20				Force gain to Form 4797				31
2b	Date sold	21				Qualified small business stock				32
5	Selling price	22				Section 1202 rate				33
6	Seller's debts assumed by buyer	23				Section 1250 property				34
8	Cost of property sold	24				Collectible				35
9	Depreciation allowed or allowable	25				Noncapital asset (treat as ordinary income)				36
	AMT depreciation allowed or allowable	26				CAUTION: Use of the check box below is NOT RECOMMENDED. Selecting this box means you are completing your own Form 6252 and ignoring the "Multi-form code" on screens 4562 or 4797 directing data to this screen.				
11	Commissions and expense of sale	27								
12	Depreciation recaptured on Form 4797	28								
	AMT depreciation recaptured on Form 4797 (if different)	29				38				Asset data will NOT flow to this Form 6252.
Prior Year Sale Information										
NOTE: Portions of gross profit percentage (entered below) must equal line 19, if used.										
19	Gross profit percentage	39				Regular Tax		AMT		44
	Portion of gross profit percentage applicable to unrecaptured Section 1250 gains (if multiple-asset sale)	40								45
	Portion of gross profit percentage applicable to long-term gains NOT included in field above (if multiple-asset-sale)	41								46
	Portion of gross profit percentage applicable to short-term gains (if multiple-asset sale)	42								47
	Percentage of total group sales price that relates to the installment-eligible assets (if multiple-asset sale)	43								48
25	Part of line 24 (Form 6252) that is ordinary (if sold prior to June 7, 1984)	49								
	Unrecaptured 1250 gain remaining to be taxed	50								51
	Payer's name	53								

## 2023 Sch L - Balance Sheet

☐ Force-print final end of year

## Assets

	Beginning of Year		End of Year	
	(a)	(b)	(c)	(d)
1 Cash		2		23
2a Trade notes and accounts received	3		24	
2b Less allowance for bad debts	4		25	
3 Inventories		5		26
4 U.S. government securities		6		27
5 Tax-exempt securities		7		28
6 Other current assets	Enter on SCH2 screen			
7a Loans to partners		8		29
7b Mortgage / real estate loans		9		30
8 Other investments	Enter on SCH2 screen			
9a Depreciable assets	10		31	
9b Accumulated depreciation	11		32	
10a Depletable assets	12		33	
10b Accumulated depletion	13		34	
11 Land		14		35
12a Intangible assets	15		36	
12b Accumulated amortization	16		37	
13 Other assets	Enter on SCH2 screen			

☐ Carry book accumulated depreciation and amortization to Schedule L.

## Liabilities &amp; Partners' Capital

	Beginning of Year		End of Year	
	(a)	(b)	(c)	(d)
15 Accounts payable		18		38
16 Payables less than 1 year		19		39
17 Other current liabilities	Enter on SCH2 screen			
18 All nonrecourse loans				
19a Loans from partners		20		40
19b Payables more than 1 year		21		41
20 Other liabilities	Enter on SCH2 screen			
21 Partners' capital accounts		22		42

## Schedule L, Line 18 - All Nonrecourse Loans

Nonrecourse		43		46
Qualified nonrecourse		44		47
Recourse		45		48

L  
4-1

2023 Subsidiary Schedule for the Balance Sheet

A statement showing totals for each column will be prepared based on the information entered here. Totals are printed on the appropriate lines of Schedule L.

Select a line number and complete the columns below.

Lines with "STATEMENT" indicated will produce a statement that is e-filable.  
All other lines will produce a statement sheet (STMT) that is not e-filed.

Select line number

1

Description	Beginning of year	End of year
2	3	4
5	6	7
8	9	10
11	12	13
14	15	16
17	18	19
20	21	22
23	24	25
26	27	28
29	30	31
32	33	34
35	36	37
38	39	40

SCH2  
4-3

A statement showing totals for each column will be prepared based on the information entered here. Totals are printed on the appropriate lines of Schedule L.

Select a line number and complete the columns below.

Lines with "STATEMENT" indicated will produce a statement that is e-filable.  
All other lines will produce a statement sheet (STMT) that is not e-filed.

Select line number

1

Description	Beginning of year	End of year
2	3	4
5	6	7
8	9	10
11	12	13
14	15	16
17	18	19
20	21	22
23	24	25
26	27	28
29	30	31
32	33	34
35	36	37
38	39	40

