

Analysis of Net Income (Loss) per Return

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|----------|--|---------------|--------------------------|----------------------------|------------------|-------------------------|
| 1 | Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21 | | | | | 1 |
| 2 | Analysis by partner type: | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt organization |
| a | General partners | | | | | (vi) Nominee/Other |
| b | Limited partners | | | | | |

Schedule L Balance Sheets per Books

| | | Beginning of tax year | | End of tax year | |
|------------|--|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| 1 | Assets | | | | |
| | 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 statement) | | | | |
| 7a | Loans to partners (or persons related to partners) | | | | |
| b | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) | | | | |
| 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 statement) | | | | |
| 14 | Total assets | | | | |
| | Liabilities and Capital | | | | |
| 15 | Accounts payable | | | | |
| 16 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 17 | Other current liabilities (attach statement) | | | | |
| 18 | All nonrecourse loans | | | | |
| 19a | Loans from partners (or persons related to partners) | | | | |
| b | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 20 | Other liabilities (attach statement) | | | | |
| 21 | Partners' capital accounts | | | | |
| 22 | Total liabilities and capital | | | | |

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net 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): | a | Tax-exempt interest \$ |
| 3 | Guaranteed payments (other than health insurance) | 7 | Deductions included on Schedule K, lines 1 through 13e, and 21, not charged against book income this year (itemize): |
| 4 | Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize): | a | Depreciation \$ |
| a | Depreciation \$ | 8 | Add lines 6 and 7 |
| b | Travel and entertainment \$ | 9 | Income (loss) (Analysis of Net Income (Loss) per Return, line 1). Subtract line 8 from line 5 |
| 5 | Add lines 1 through 4 | | |

Schedule M-2 Analysis of Partners' Capital Accounts

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