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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

| Part II | Income or Loss From Partnerships and S Corporations | **Note.** If you report a loss from an at-risk activity for which |

any amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

28

(a) Name	(b) Enter **P** for partnership; **S** for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A		☐		☐
B		☐		☐
C		☐		☐
D		☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K…1**	(h) Nonpassive loss from **Schedule K…1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K…1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	**30**		
31	Add columns (f), (h), and (i) of line 29b	**31**	(	)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	**32**		

| Part III | Income or Loss From Estates and Trusts |

33

(a) Name	(b) Employer identification number
A	
B	

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K…1**	(e) Deduction or loss from **Schedule K…1**	(f) Other income from **Schedule K…1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	**35**		
36	Add columns (c) and (e) of line 34b	**36**	(	)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	**37**		

| Part IV | Income or Loss From Real Estate Mortgage Investment Conduits (REMICs),,Residual Holder |

38

(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	

| Part V | Summary |

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	**41**	

42 **Reconciliation of farming and fishing income.** Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . | **42** | |

43 **Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . | **43** | |