APACHE OFFSHORE INVESTMENT PARTNERSHIP

2023 TAX INSTRUCTIONS



ONE POST OAK CENTRAL 2000 POST OAK BOULEVARD SUITE 100 HOUSTON, TX 77056-4400 (713) 296-6000

EXPLANATION OF TERMS

These explanations are brief summaries as Apache understands them. They are not intended to be all inclusive nor do they necessarily provide enough detail to explain the appropriate tax treatment for specific situations.

Partner Taxation -- You are a limited partner entitled to share in cash distributions and taxable income or loss of the partnership based on your proportionate interest in the partnership. The partnership itself is not treated as a taxable entity. Each partner is required to include in income his share of partnership income or loss whether or not any cash was distributed to him.

Distributions -- Cash payments to partners. Distributions are *not* dividends and should not be reported as income on your tax return. They generally represent a nontaxable return of capital. Distributions would be taxable only when they exceed the tax basis of your partnership interest or your amount "At-Risk." Cash paid to you during the year most likely will not equal your taxable income. The partnership may retain funds or pay additional amounts from prior year revenues.

Tax Basis -- Your capital investment in a partnership plus or minus adjustments for subsequent income, losses and distributions. Tax basis is computed to determine gain or loss upon disposition of your interest and to determine whether you must report income as a result of receiving cash distributions (See "Distributions"). It includes all items of deduction regardless of any limitations on the deductibility of such losses such as due to the passive loss limitation rules. Please consult your tax advisor to discuss tax basis differences.

Cost Depletion -- A deduction allowed for the amortization of the cost of a lease over its producing life. As the potential reserves are produced, a commensurate part of the cost of the lease can be deducted. When the cost of the property has been fully recovered (whether through cost or percentage depletion), no further cost depletion is allowed.

Percentage Depletion -- A deduction generally allowed equal to 15 percent of a producing property's gross income but not in excess of 100 percent of the net income from that property. Percentage depletion, unlike cost depletion, does not end when the cost of a lease is recovered but continues as long as the property produces income. Percentage depletion is allowed only in certain instances to certain taxpayers.

Independent Producer Exemption -- An entitlement to percentage depletion for "Independent Producers." Most participants in Apache oil and gas partnerships qualify as "Independent Producers" and therefore are entitled to percentage depletion within specified limits. Participants not entitled to the exemption include certain transferees, purchasers of "proven" properties, refiners and retailers of petroleum products.

"At-Risk" Limitation -- A limitation on the amount of deductions allowable from certain activities including oil and gas investments. In general, losses may be deducted to the extent of the capital invested including any loans for which the investor is personally liable.

Intangible Drilling Costs -- Cost of drilling a well (such as labor, fuel, supplies, etc.) which are currently deductible for federal income tax purposes. Generally, these are costs that do not have a salvage value. Partners may elect to capitalize all or part of these costs.

Tax Preference Items -- Certain items of income or expense that are subject to the alternative minimum tax. These include Excess Intangible Drilling Costs (current year drilling costs (less an amount for amortization) attributable to productive wells in excess of 65 percent of net oil and gas income).

APACHE OIL AND GAS PARTNERSHIPS

2023 TAX INSTRUCTIONS

TABLE OF CONTENTS

PART I	INTRODUCTION	2
PART II	TAX LAW CHANGES	2
PART III	PARTNER FEDERAL TAX INFORMATION	3
PART IV	PARTNER'S CAPITAL ACCOUNT	5
PART V	GENERAL INFORMATION	5
PART VI	REDUCTION OF PRIOR YEAR PREFERENCE AMOUNTS	6
PART VII	"AT-RISK" AND "PASSIVE LOSS" LIMITATIONS	7
PART VIII	PERCENTAGE DEPLETION LIMITATIONS	7
PART IX	STATE TAX INFORMATION	10

WE URGE YOU TO STUDY THESE INSTRUCTIONS CAREFULLY BEFORE PREPARING YOUR INCOME TAX RETURN. PLEASE BE AWARE, HOWEVER, THAT APACHE <u>CANNOT</u> ADVISE YOU REGARDING TAX MATTERS IN INDIVIDUAL CASES. THESE INSTRUCTIONS ARE INTENDED ONLY AS A GUIDE IN PREPARING YOUR RETURN AND A GENERAL DESCRIPTION OF TAX RULES AS WE UNDERSTAND THEM. IF YOU USE THE SERVICES OF A TAX ADVISOR, WE RECOMMEND YOU FURNISH THIS BOOKLET TO HIM OR HER.

MANY PROVISIONS OF TAX LAW ARE COMPLEX AND SUBJECT TO VARIOUS INTERPRETATIONS. UPON ISSUANCE OF FINAL TREASURY DEPARTMENT REGULATIONS AND/OR INTERNAL REVENUE SERVICE RULINGS, APACHE'S INTERPRETATION OF SOME OF THESE PROVISIONS MAY CHANGE.

APACHE CORPORATION

One Post Oak Central, 2000 Post Oak Boulevard, Suite 100, Houston, TX 77056-4400

PART I INTRODUCTION

TAX INFORMATION STATEMENT -- SCHEDULE K-1 (FORM 1065)

Schedule K-1 is included with these instructions containing tax information for Apache Offshore Investment Partnership.

SCHEDULE K-1

This part contains tax information necessary for preparing your federal income tax return and general information about the Apache Offshore Investment Partnership.

SCHEDULE K-1, Supplemental Information

This part displays additional tax information about the partnership. It also contains tax information necessary for preparing your nonresident state tax returns (if required).

FEDERAL TAX FORMS

For your convenience, the following tax forms, used by many participants, are printed and inserted in the back of this booklet.

IRS FORM

Schedule B	Interest and Ordinary Dividends
Schedule E	Supplemental Income and Loss
4797	Sales of Business Property
6198	At-Risk Limitations
6251	Alternative Minimum Tax Individuals
8582	Passive Activity Loss Limitations (includes worksheets 3, 5 and 6)

PART II TAX LAW CHANGES

On December 22, 2017, the Tax Cuts and Jobs Act was signed into law by the President. We recommend you review all of the provisions that impact your investment in this partnership with your tax advisor.

PART III PARTNER FEDERAL TAX INFORMATION

The code adjacent to each column refers you to the List of Codes which can be found in the Partner's Instructions for Schedule K-1 (Form 1065) which in turn refers you to the appropriate IRS form.

Tax I.D. Number -- The identification number used on the partnership tax return. It should be included on your personal return to properly identify the partnership. This may be accomplished by attaching one copy of your tax information statement to your return.

Ordinary Income or Loss Before Depletion -- Your share of the partnership ordinary income or loss for the year from a passive activity. It does not include a deduction for the Intangible Drilling Costs incurred. It does not include any allowance for depletion to which you may be entitled, nor your share of portfolio income or Section 1231 gain or loss. It should be reported on Form 8582, lines 2a through 2c, aggregating passive activities with net income or loss separately. Please use Part V, VII and VIII included in the instructions for Form 8582. If amount on Form 8582, Part I, Line 3 is "positive" (income), then include amounts shown on line 2b and 2c on Line 10. All of your passive losses are allowed. Refer to Part VII for a discussion on how Apache accounts for each partner's "At-Risk" limitation.

Interest Income -- Your share of partnership interest income to be reported on Part I, line 1 of Schedule B "Interest and Ordinary Dividends."

Net Section 1231 Gain (Loss) -- Your share of the partnership gain or loss resulting from the sale or exchange of business property as described in Section 1231 of the Internal Revenue Code. The amount shown should be reported on Form 8582 "Passive Activity Loss Limitations" and Form 4797 "Sales of Business Property".

Other Deductions -- This is the total intangible drilling costs incurred for all of your partnership interests for the year. It is not included in the ordinary income or loss reported on your tax information statement. Limited partners may capitalize all or part of the intangible drilling costs incurred for the year. See "Alternative Minimum Tax (AMT) Items -- Tentative Excess Intangible Drilling Costs".

Depletion -- Your tentative depletion deductions for your Apache partnership interests. <u>These amounts</u> have not been deducted in arriving at your ordinary passive income or loss. It is the responsibility of each individual partner to determine the depletion to which he is entitled and to report it separately on his federal return. For your convenience, Apache has computed your depletion amounts on the assumption that you are entitled to the Independent Producer Exemption. If a copy of your tax information statement is not attached to your federal return, the following note should be added on the applicable schedule where your depletion is reported: "Note: Detailed depletion information is available at the offices of the general partner."

Your depletion allowance should be reported separately on Form 8582 and should be included in the amount reported on Schedule E, Part II. It is represented by the following:

- Cost Depletion.
- Allowable -- Your deduction (calculated on a property-by-property basis) where percentage depletion is greater than cost depletion without exceeding lease cost.
- IPE Additional -- A deduction (calculated on a property-by-property basis) for percentage depletion on all other oil and gas production where percentage depletion exceeds lease cost. To arrive at your total depletion deduction, you should add "IPE Additional" to your "Allowable" depletion and your cost depletion unless you are limited with respect to "IPE Additional" depletion. Refer to Part VIII for percentage depletion limitations.

Alternative Minimum Tax (AMT) Items -- The amounts listed on your statement that must be reported if you are subject to the alternative minimum tax. If you are considered an "Independent Producer", some of the items listed below are not tax preferences in 2023.

Tentative Excess Intangible Drilling Costs -- Your share of intangible drilling costs (IDC) attributable to wells drilled during the year which, under IRS regulations, are considered to be productive. To determine the amount considered a tax preference, 65 percent of your net income, if any, from producing oil and gas properties should be subtracted from these drilling costs. For your Apache partnership interests, income for this purpose is shown as "Income (Before Depletion and IDC) from Oil and Gas Properties". From this amount, subtract the non-preference depletion and non excess IDC you have taken. The result is your net income from oil and gas properties. 65 percent of this amount can be used to reduce the IDC preference reported on your tax return. (This income amount does not include any costs associated with properties that did not generate any gross income during the year. Accordingly, it is not necessarily the same amount as your "Ordinary Business Income or Loss".)

Since determination of the IDC preference item is based upon all of your oil and gas investments, the resulting net income from oil and gas properties for your Apache partnership interests, along with the tentative excess IDC, should be combined with comparable amounts from your other oil and gas investments. (If combining of income or loss results in a net loss it does not increase your tax preference IDC). Report your tax preference IDC on Form 6251, "Alternative Minimum Tax-Individuals".

Limited partners may elect under Internal Revenue Code Section 59(e) to capitalize any portion of IDC incurred in a given year. The election, which can be made separately each year, allows a partner to reduce his or her current year IDC deduction by whatever amount is necessary to eliminate a tax preference item.

Once capitalized, IDC must be amortized over a five-year period. Maintain a separate record of the capitalized amount. Amortize over a 60 month period (reduce ordinary income) beginning with the month in which the expenditure is paid or incurred. This has the effect of increasing ordinary taxable income in the current year by 80% of the IDC capitalized and reducing ordinary taxable income in each of the following four years by 20% of the capitalized amount.

Income (Before Depletion) From Oil and Gas Properties -- This is gross income from oil and gas properties less any expenditures necessary to produce that income. This amount, less any Cost Depletion, Allowable Depletion, and Non Excess IDC claimed on your return, should be multiplied by 65% and subtracted from your tentative excess IDC to determine your tax preference for IDC. Computation of the amount is discussed previously under "Tentative Excess Intangible Drilling Costs".

Qualified Business Income Deduction – Section 199A of the Internal Revenue Code provides taxpayers a deduction for qualified business income (QBI) from a qualified trade or business operated directly or through a pass-through entity. Eligible taxpayers may be entitled to a deduction from adjusted gross income of up to 20 percent of QBI. The deduction for 2023 is subject to limitations such as the type of trade or business, the taxpayer's taxable income, the amount of W-2 wages paid by the qualified trade or business, and the unadjusted basis immediately after acquisition (UBIA) of qualified property held by the trade or business. It is the responsibility of each individual partner to determine the qualified business income deduction to which he is entitled and to report it separately on his federal return. For your convenience, Apache has computed your QBI and UBIA to be used in the qualified business income deduction. See Schedule K-1, Line 20Z.

PART IV PARTNER'S CAPITAL ACCOUNT

The data in this section of your statement is an analysis of your capital account activity determined in accordance with the federal rules. It is for informational purposes only. <u>Apache will report your capital account data to the IRS as part of the partnership tax return</u>. An explanation of each item follows:

Partner's Share of Profit, Loss and Capital -- Your percentage interest in the partnership used in determining your allocable share of taxable income or loss for the year. For any transfers during the year, income or loss is apportioned on the basis of the number of months you owned an interest in the partnership.

Beginning Capital Account -- Your capital account balance carried over from the prior period. (No amount will appear in this column in the first year of a partnership).

Capital Contributed During the Year -- Contributions including new subscriptions and other capital assessments paid by you during the year.

Ordinary Business Income (Loss) -- Your share of the partnership ordinary income or loss for the year before depletion.

Interest Income -- Your share of the partnership interest income for the year.

Net Section 1231 Gain (Loss) -- Your share of the partnership Section 1231 gain or loss for the year.

Withdrawals and Distributions -- Cash distributions paid to you during the year. The figures are shown as negative amounts since they reduce your capital account balance.

Depletion Up To Lease Cost -- The deduction allowed for depletion but not in excess of the leasehold cost of each depletable property. This depletion reduces your capital account. Percentage depletion taken in excess of leasehold cost does not reduce your capital account.

Adjustments -- Any adjustments to your capital account (usually arising from a transfer of a partnership interest during the year).

Ending Capital Account (Tax Basis) -- Your beginning balance plus the sum of your capital activity for the year assuming you are entitled to the Independent Producer Exemption. This column gives the majority of partners their year-end tax basis. Partners not entitled to the Independent Producer Exemption, capitalizing intangible drilling costs or other exceptions must compute their own basis. Please consult your tax advisor in determining your tax basis.

PART V GENERAL INFORMATION

CASH DISTRIBUTIONS

Cash distributions which you received during the year should <u>not</u> be reported on your federal tax return. They generally represent a nontaxable return of capital.

FISCAL YEAR TAXPAYERS

Tax information for 2023 is reported to you on the partnership's calendar year basis. It should be included in your fiscal 2023 tax return if your accounting period ends on any date after December 31, 2023.

TRANSFER OF OWNERSHIP

In all transfers of partnership interests, Apache apportions annual income/loss based on the number of months an interest is held. In the event of death during the year, income from the partnership for the entire year is includable in the return of the estate or other successor in interest. If this applies, combine any multiple tax statements you receive.

GAIN OR LOSS ON DISPOSITION

If Apache purchases your interest (based on presentment provisions in the prospectus) or if you sell your interest to someone else, you must report the amount of gain or loss on your tax return. In addition, you are entitled to deduct any passive activity losses previously disallowed, subject to the at-risk rules. Any gain or loss on the sale of an interest held for more than one year will, in general, be long-term capital gain (except for recapture of all or part of productive intangible drilling costs and certain deductions which are treated as ordinary income). In general, the amount of gain or loss is the difference between the sale price and the ending adjusted tax basis of your interest. Apache is required to report to the IRS certain information on transfers of interests including the identity of the transferor and transferee. This information is reported on Form 8308 "Report of a Sale or Exchange of Certain Partnership Interests".

TAX SHELTER REGISTRATION

Any partnership interest sold to an investor after August 31, 1984 that expects to generate cumulative tax benefits (deductions) in the first five years in excess of twice the partner's investment is required to register with the IRS and obtain a tax shelter identification number. The Apache Offshore Investment Partnership did not meet these criteria and was not required to register as a tax shelter.

PART VI REDUCTION OF PRIOR YEAR PREFERENCE AMOUNTS

When your tax information is prepared each year, the outcome of several wells begun that year is still undetermined. For purposes of reporting your "Tentative Excess Intangible Drilling Costs" as a tax preference item, Apache is required to assume these uncompleted wells will be productive. In the event the wells are later determined to be non-productive, your Excess IDC has been overstated. This is because IDC on non-productive wells does not have to be included in the tax preference amount. Excess IDC reductions for prior years have been determined based upon drilling in 2023 and Apache's understanding of current tax laws.

PART VII "AT-RISK" AND "PASSIVE LOSS" LIMITATIONS

A. "AT-RISK" RULES

Your partnership investment is subject to the "at-risk" rules which generally limit the deductibility of a partner's loss to the amount of his invested capital. Apache computes each partner's income or loss by taking into account these limitations on the assumption that the partner is the original investor and has not financed any portion of this investment with funds borrowed from family members, related parties or any other party on a nonrecourse basis. For some investors losses have been incurred in excess of the "at-risk" limitations. In those cases, the "excess loss" is not reflected on your tax statements. Apache carries the "excess loss" forward to be deducted in future years as the partnership generates income. The IRS requires the completion of Form 6198 for each "at-risk activity" incurring a loss or a deduction from an earlier year previously disallowed by the at-risk rules. Apache recommends that a form be completed for each partnership in which you report an overall loss or a Section 1231 loss.

If you are not an original investor, the above may not be applicable. Under proposed IRS regulations, losses in excess of amounts at-risk incurred before an interest is transferred are generally not assumable by the transferee. Furthermore, a transferee partner's amount "at-risk" may differ from the transferor. The proposed IRS regulations do not address every situation and are subject to varying interpretations. For these reasons, Apache suggests that if you acquired your interest from another partner, you should consult your tax advisor.

Loss limitations apply to each partnership separately. Apache Partnerships or other interests cannot be combined for the purpose of determining your loss limitation. If you are affected by any of these limitations we suggest you consult your tax advisor.

B. "PASSIVE LOSS" RULES

Your investment in the Offshore Partnership is subject to "passive loss" rules which affect the deductibility of passive losses. For 2023, all <u>net</u> passive losses are <u>disallowed</u>. Any passive loss disallowed will be carried forward and allowed in a subsequent year to the extent of the taxpayer's net passive income for such year. Form 8582 is included to compute the passive activity loss allowed. See the illustrated Example for instructions on completing Form 8582.

C. "PORTFOLIO INCOME"

Portfolio income is separately stated from ordinary passive income since such income is nonpassive income of the partnership and is not taken into account in determining passive income or loss. Each limited partner must separately report the partner's share of the portfolio income; and may not offset nonpassive income (portfolio income) against passive losses in calculating income or loss from the limited partnership.

PART VIII PERCENTAGE DEPLETION LIMITATIONS

This applies only to partners who are limited with respect to "IPE Additional" depletion,

A. LIMITATION CATEGORIES

Transferees -- You may not be entitled to the Independent Producer Exemption if you acquired your partnership interest from another participant after December 31, 1974, through gift, assignment, exchange, contract, purchase or other transfer of ownership. Excluded from this exception are transfers at death, certain transfers under Section 351 of the Internal Revenue Code, transfers after October 11, 1990, and changes in beneficiaries of a trust by reason of birth, adoption or death of any vested beneficiary if the transferee is a beneficiary or is a lineal descendant of the grantor of any vested beneficiary. Certain other transfers are also excluded so long as the transferor and transferee are required to share the average daily production limitation. Also within this limited exclusion are transfers between component members

of a controlled group of corporations, transfers between business entities under common control, and transfers into a trust for the benefit of the transferor, his spouse or minor children. This exception applies only to proven oil and gas properties. In general, a partner should treat any transfer of interest which occurs after the formation date of the partnership to be a transfer of proven properties. However, each transferee should determine his eligibility for depletion deductions in consultation with his tax advisor.

For each interest acquired in a disqualifying transfer as defined above, you may not deduct the "IPE Additional" depletion. You are however, entitled to deduct the "Allowable" depletion. In addition, you are entitled to a deduction for cost depletion for all other properties if they have a remaining net leasehold (original cost plus additions less accumulated depletion).

Upon request, Apache will provide you with 2023 one-unit depletion information for properties that 1) had a net leasehold cost of \$10 or more during 2023, 2) were not entitled to the fixed contract natural gas depletion exemption and 3) generated percentage depletion exceeding cost depletion. (If a property is entitled to the fixed contract natural gas depletion exemption, then the greater of cost or percentage is included in the "Allowable" depletion on your tax statement. In addition, if cost exceeds percentage on other producing properties, depletion is also included in the "Allowable" depletion on your tax statement.) Unless you have extensive interests, the accounting burden to compute additional cost depletion and maintain records would most likely exceed the benefits derived.

Purchasers of "Proven" properties. Participants who paid in additional capital in 1982 and/or 1983 in the Additional Capital Contribution Offer acquired an interest in revenues from "proven" properties. They are not entitled to claim percentage depletion for the amount attributable to their increased percentage interest in the partnership. If you paid in additional capital, the percentage depletion shown on your statement should be reduced accordingly to reflect original ownership only.

Retailers. If your gross receipts of oil, natural gas or related products exceed \$5 million for the year (sold directly or through a related person) you are not allowed to deduct the percentage depletion (IPE Additional) for any partnership interests. You are, however, entitled to deduct the "Allowable" depletion shown on your tax statement. You may also deduct an additional amount for cost depletion. Use the instructions for "Transferees" above.

Refiners. If you engaged either directly or through a related person in the refining of crude oil during the year, you are not entitled to deduct "IPE Additional" depletion if the average daily refinery production for the year exceeded 75,000 barrels. You are however, entitled to deduct the "Allowable" depletion shown on your tax statement. You may also deduct an additional amount for cost depletion. Use the instructions for "Transferees" above.

Depletion exceeding 65% of your taxable income. If your percentage depletion on IPE production, including amounts carried forward from previous years, exceeds 65% of your taxable income for the year before "IPE Additional" depletion, the excess is not allowed as a deduction. Disallowed amounts may be carried forward indefinitely, subject to the same restrictions in future years.

To determine whether the 65% limitation applies to you, add the "IPE Additional" depletion from Apache interests to any which may be available to you from other oil and gas interests. If the total exceeds 65% of your taxable income, your deduction will be limited to the 65% amount.

For purposes of this rule, your taxable income is computed without regard to percentage depletion on IPE production, or any net operating loss carryback or capital loss carryback under Internal Revenue Code Sections 172 and 1212 respectively. You must, however, include the deduction shown under both cost depletion and "Allowable" depletion on your tax information statement and any similar amounts from other oil and gas investments in computing taxable income.

Because of the 65% limitation, it may be necessary for you to allocate disallowed depletion to the respective properties. In that case, you would apportion the amount in excess of 65% according to the ratio of production for each property. If this situation applies to you, contact Apache for detailed information by property.

Average daily production limitation. Percentage depletion is allowed on IPE production up to an average daily limit of 1,000 barrels of oil, or 6 million cubic feet of gas. In computing your depletable production for this purpose, one barrel of oil is equivalent to 6,000 cubic feet of natural gas. If your average daily production exceeded your depletable quantity, your allowable depletion must be allocated among all your oil and gas properties, using the ratio of depletable oil and gas quantity to average daily production. Component members of a controlled group of corporations are treated as one taxpayer. If 50 percent or more of the interest in two or more corporations, trusts, or estates is owned by the same or related persons, depletable production must be allocated among all such entities. Similarly, an allocation must be made among members of the same family according to their respective production for the year. An individual's family is defined to include only his spouse and minor children.

B. OTHER CONSIDERATIONS

In filing a return in your state of residence, your entitlement to depletion of Independent Producer Exemption production (IPE Additional) depends upon whether your state follows the federal depletion rules. If you are not entitled to the Independent Producer Exemption, and your state has adopted the federal rules, your deduction for depletion would be the same for state tax purposes as on your federal return (i.e., limited to the "Allowable" depletion shown on your tax statement plus cost depletion on IPE wells). If your state has not adopted the federal depletion rules, we suggest you consult your tax advisor.

In preparing your resident or nonresident state tax returns, it may be necessary for you to determine the cost depletion attributable to production within a particular state. Additional detail on a one-unit basis will be provided to you for this purpose upon request.

If you are not entitled to the Independent Producer Exemption, your tax basis may differ from the amount shown on your statement. Furthermore, depending on individual state tax regulations, your basis for federal purposes may differ from your state tax basis. It will be important for you to maintain complete and accurate records in order to compute your tax basis in the event of disposition. When a partner is no longer entitled to the Independent Producer Exemption, calculation of his tax basis and allowable depletion becomes his individual responsibility. Apache can provide only limited assistance in computing an individual's tax basis.

C. ADJUSTMENT TO BASIS OF PARTNERSHIP ASSETS

The general partner has not made an election under Section 754 of the Internal Revenue Code for the Offshore Investment Partnership. This election, if adopted, would require adjusting the basis of partnership assets to reflect the transferee's basis when there is a transfer of a partnership interest (e.g. by sale or upon the death of a partner). This adjustment, if made, would be specific to the recipient of the units and would affect his calculation of depletion.

Since the depletion calculations are extremely complex, the partnership cannot justify recalculating an individual investor's depletion without an additional fee. Rather than burden the partnership with the cost of the additional calculation (which would probably exceed the benefits of the additional depletion generated) Apache has elected to forgo the Section 754 election.

PART IX STATE TAX INFORMATION

PARTNER NONRESIDENT STATE TAX INFORMATION

The Offshore partnership does not have any income or expenses in any states other than in federal offshore waters. Because of this nonresident state tax returns are not necessary.

STATE-OF-RESIDENCE TAX RETURNS

For most limited partners the federal tax information will provide the information necessary to prepare their state-of-residence tax returns. Due to constant changes in state tax laws and the fact that many states require modifications to federal income, we suggest you contact your tax advisor concerning proper tax treatment in your state of residence. If you are not entitled to the Independent Producer Exemption, refer to PART VIII for other state tax considerations.

WORKSHEET FOR

CALCULATION OF TAX PREFERENCES

1.) Amount Reported on Line 10, Form 8582	0
2.) Tentative Excess Intangible Drilling Costs	750
3.) Income Before Allowable Depletion	8,069
4.) Nonpreference Depletion & IDC –	
Depletion Deduction	(14)
Non excess IDC	(487)
5.) 65% of Net Income from Oil & Gas Wells	4,919
65% x 7,568	
6.) Intangible Drilling Costs Tax Preference Item	
(Line 2 Less 5)	*0
7.) Passive Activity Loss, Line 1 Less Line 6	*0
* If amount is negative enter 0.	

			Final K-1	Amendec	1 K-1	65 OMB No. rent Year Incom	1545-0123	
chedule K-1 Form 1065)	2023		Dec	luctions, Cred	its, a	nd Other Items		
partment of the Treasury email Revenue Service For c beginning / / 2023 endi	alendar year 2023, or tax year			ess income (loss) estate income (loss)	14	Self-employment eami	nga (IOSS)	Line
artner's Share of Income, Dedu redits, etc.		3	Other net ren	al income (loss)	15	Credits		5.94
Part I Information About the Par	tnership	4a	Guaranteed p	ayments for services				J. Sec
41-1464066 Partnership's name, address, city, state, and ZIP	code			ayments for capital	16	Schedule K-3 is attach checked	· 🗆	Other
PACHE OFFSHORE INVESTMENT I 000 POST OAK BLVD., SUITE 100	PARTNERSHIP			ed payments	17 E	Alternative minimum tax	(AMT) items (1,000)	(Decr
DUSTON, TX 77056-4400 IRS center where partnership filed return: Check if this is a publicly traded partnership	(070)		Ordinary divic	95	F		750	Total
Check if this is a publicly traded partnership Part II Information About the Par Partner's SSN or TIN (Do not use TIN of a disreg	tner	6ь	Qualified divid		18	Tax-exempt income an	nd	
Name, address, city, state, and ZIP code for parts		6c	Dividend equi	valents		nondeductible expense	15	
		7	Royalties -					Line 1 EXCE
General partner or LLC Limit member-manager mem	ed partner or other LLC ber	8	Net short-terr	n capital gain (loss)	19	Distributions		
Domestic partner Forei	gn partner ter the partner's:			capital gain (loss)				Total
TIN Name Name Name		96		8%) gain (loss)	20	Other information	<u> </u>	
If this partner is a retirement plan (RA/SEP/Keog Partner's share of profit, loss, and capital (see in Beginning	h/etc.), check here .		Net section 1:	section 1250 gain	Α		95	Line 2
Profit VARIOUS %	VARIOUS %		Other income	102	Z		100	AH. O
Capital VARIOUS % Check if decrease is due to:	VARIOUS %	\vdash			AH		STMT	044
Sale or Exchange of partnership intere Partner's share of liabilities: Beginning	st. See instructions. Ending	12	Section 179 d	eduction	21	Foreign takes paid or a	conved	Other Co
Nonrecourse \$ Qualified nonrecourse	s	13 J	Other deducti	ons 1,237	,			All
financing \$ Recourse \$	s s			.,20,				Other IPE
Check this box if item K1 includes liability amounts f Check if any of the above liability is subject payment obligations by the partner. See instructi	to guarantees or other							Or
Partner's Capital Account Beginning capital account		22 L 23 L *See	More than More than attached	one activity for at-ris one activity for pass tatement for ad	ve activ dition:	ees' ity purpose :* al information.		
Capital contributed during the year	8,081							
Other increase (decrease) (attach explanation) \$	9.000	Use Only						
Ending capital account \$ Did the partner contribute property with a built-in Yes No If "Yos," attach statement		IRS Us						
Partner's Share of Net Unrecognized Sect Beginning \$\$		For						
Ending	tions for Form 1065		/Form1065	Cat. No. 1139	(D	Schedule K-1 (Form	1065) 2022	
w. Dacember 2020) partment of the Trassury Armonia ference, Service emel(a) shown on return scription of activity (see instructions)	► Attach to ww.irs.gov/Form6198 for	your tr instruc	ax return. Stons and t	he latest informa	tion.	Attachm Sequen Identifying numbe	ce No. 31	
Current Year Profit (Loss) See instructions.	From the Activity, I	ncludi	ng Prior	'ear Nondedu	ictibl	e Amounts.		
1 Ordinary income (loss) from the act 2 Gain (loss) from the sale or other				(or of your int	erest	1	7,898	╉──
activity) that you are reporting on: a Schedule D					1.0	2a		
c Other form or schedule	activity, from Schedu		(Form 10)	5) or Schedule	K-1		102 95	
1120-S), that were not included on Other deductions and losses from	lines 1 through 2c . the activity, including	 invest	tment inte	est expense al	 lowed	3		_
Form 4952, that were not included 5 Current year profit (loss) from the completing the rest of this form	on lines 1 through 2c activity. Combine line	 is 1 th	rough 4. S	ee the instruct	ions t	efore 5	1,678)	┦
Adjusted basis (as defined in section	on 1011) in the activity	(or in y				g this part.	6,417	
day of the tax year. Do not enter le Increases for the tax year (see inst	ss than zero					7	18,985	-
Add lines 6 and 7	ructions)		 	► 10a	· ·	8 9	9,000	
 Subtract line 9 from line 8 If line 10a is more than zero, e Otherwise, enter -0- and see Pub. 	nter that amount here	and g	ao to line	20 (or comple	te Pa	11,649 rt III).	11,649	
the instructions.	mount at Risk. If yo	u com	pleted Pa	art III of Form 6	5198	for the prior year	, see	
Investment in the activity (or in you zero	a season as season a			late. Do not ent	er less	11		
Add lines 11 and 12					::	12 13 14		
Amount at risk (check box that app At effective date. Subtract line	lies):	enter	less than z	ero.		,		
 From your prior year Form 6198 your prior year form. 	3, line 19b. Do not ente					15		
a Effective date b The end	of your prior year .					16		
Add lines 15 and 16	oplies):	• •			• •	17		
a Effective date b The end 9a Subtract line 18 from line 17 . b If lin	or your prior year			► 19a	• •	18		
art IV Note: THIS AN	IOUNT LESS	INT	EREST	INCOM	E	. 19b		
OF \$95 EQUAL	S THE TOTA	LOF	FOR	VI 8582		. 20 10	11,649	┩┛
Not LINE 2a AND 2	b. IF THIS DO	DES	NOT	HAPPEN		Limitations, or		1
CONSULT YOU	R TAX ADVI	SOR				if the loss is al ort only that p		
or Panerwork Reduction Act Notice see th	a Instructions for Form (109		Cat No. 50012V		Form 619	8 Bay 12,2025	1

Line 13 - Other Deductions

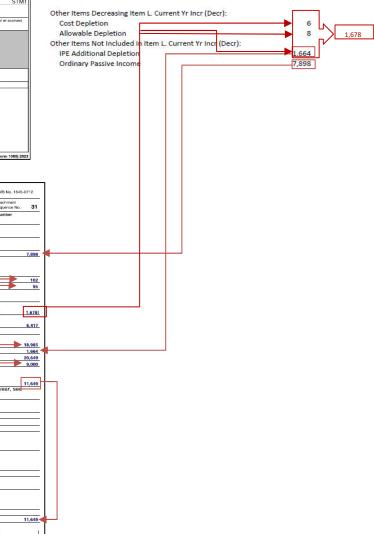
J. Section 59(e) (2) Expenditures

Other Deductions Included in Item L, Current year Increase	
(Decrease) IDC	1,237
Total Box J	1,237

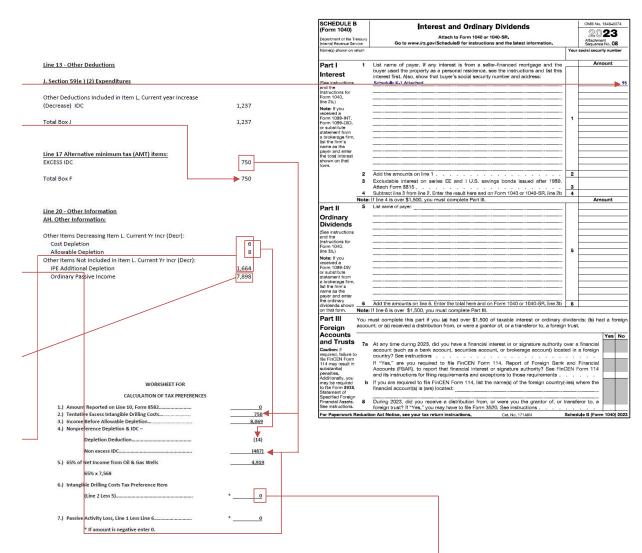
750 750

ine 17 Alternative minimum tax (AMT) items: XCESS IDC

Line 20 - Other Information AH. Other Information:



Name(s) shown on return, Do not enter name and soc	and another manager if since	Attachment Sequen	-	Your social se	Page 2	1 1							
	and addressing married in arrest	Foch int	char man						_	_		65	7753
Caution: The IRS compares amounts rep	orted on your tax ret	Lacn Inve	stor must a	answer the c	question	Schedule K-1		0000	Part III Pa	Amend	of Cur	OMB No.	1545-0123
Part I ncome or Loss From Pa	rtnerships and S	Corporations			N	(Form 1065)		2023	De	ductions, Cre	dits, a	nd Other Items	
Note: If you report a loss, receive the box in column (e) on line 28 a amount is not at risk, you must o	e a distribution, dispose and attach the required	e of stock, or receip basis computation	ve a loan repayment . If you report a loss	from an S corporation, from an at-risk activity	for which any	Department of the Treasury Internal Revenue Service	For cale	ndar year 2023, or tax ye	1 Ordinary bus	ness income (loss)	14	Self-employment eam	ings (loss)
						beginning / /				i estate income (los:	4)		
27 Are you reporting any loss not allo passive activity (if that loss was n	owed in a prior year	due to the at-risk	k or basis limitatio	ns, a prior year unal	lowed loss from a	Partner's Share of Inco						Canalita	
see instructions before completing	this section				Yes No	Credits, etc.	s	iee separate instruction	3 Other net rer	nai income (loss)	15	Credits	
28 (e) Name	(b) par	Enter P for thership; S fore corporation partne	eck if (d) Empl identification	loyer (e) Check	k if (f) Check if any amount is not at risk	Part I Information Ab	out the Partn	ership	4a Guaranteed	payments for service	16		
A	for S	corporation partne	isnip	is require	ed not at risk	Partnership's employer identific 41	ation number -1464066		4b Guaranteed	payments for capital	16	Schedule K-3 is attack	hed if
В						B Partnership's name, address, cit	ity, state, and ZIP co					checked	
C Schedule K-1 Attached]			APACHE OFFSHORE INV	ESTMENT PA	RTNERSHIP	4c Total guaran	teed paymenta	17	Alternative minimum tax	(AMT) items
D Passive Income an	d Loss		Nonpassive I	ncome and Loss		2000 POST OAK BLVD., S HOUSTON, TX 77056-440			5 Interest inco		E		(1,000)
(g) Passive loss allowed (ettach Ferm 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive los (sec Schedule	is allowed (i) Sect	tion 179 expense (k)	Nonpassive income from Schedule K-1	C IRS center where partnership filed	d return:			5	95 F		750
A	acnedule K-1	(are schedule	e rel) deductio	At Hom Form 456Z	inter a chequite K-1	D Check if this is a publicly tro Part II Information Ab	aded partnership (PT	IP)	6a Ordinary divi	dends	П		
В	6,220					E Partner's SSN or TIN (Do not us			ns.) 6b Qualified div	dends	18	Tax-exempt income an nondeductible expens	nd
C D		T										nondeductible expens	69
29a Totals	6,220					F Name, address, city, state, and Z	IP code for partner e	entered in E. See instruction	ons, 60 Dividend equ	ivalents			
b Totals									7 Royalties		H		
30 Add columns (h) and (k) of line 29a	1			30	6,220		_				4		
31 Add columns (g), (i), and (j) of line 2 32 Total partnership and S corporat	tion income or floss). Combine lines	30 and 31	31 (6,220	G General partner or LLC member-manager	Limited member	partner or other LLC	8 Net short-ter	m capital gain (loss)	19	Distributions	
Part III ncome or Loss From Es		,, .				H1 Domestic partner	Foreign	partner	9a Net long-ten	n capital gain (loss)			
33	(a) Name	-		ident	(b) Employer Utication number	H2 If the partner is a disregarde	ed entity (DE), enter	the partner's:	66 Contrast.	299() only *	-		
A						TIN Nam 11 What type of entity is this partne			9b Collectibles		20	Other information	
В		-				12 If this partner is a retirement plan	n (IRA/SEP/Keogh/e	tic.), check here	96 Unrecapture	d section 1250 gain	1		*
(c) Passive deduction or loss allowed	(d) Pass)	e income	(e) Deduction or	loss (f) Ot		J Partner's share of profit, loss, an Beginning	nd capital (see instru	Ending	10 Net section	231 cain (new)	A		95
(attach Form 8582 if required)	from Sch	edule K-1	from Schedule	K-1 S	ther income from Schedule K-1	Profit VARI	IOUS %	VARIOUS 9			2 Z		100
B						Loss VARI	IOUS %	VARIOUS 9	6 1 Other incom	(oss)	-		
34a Totals						Capital VAR	IOUS %	VARIOUS 9	6		AH		STMT
b Totals						Check if decrease is due to: Sale or Exchange of p	partnemblo internat	See instructions					1
 35 Add columns (d) and (f) of line 34a 36 Add columns (c) and (e) of line 34b 				35		K1 Partner's share of liabilities:			12 Section 179	deduction	21	Foreign taxes paid or a	accrued
37 Total estate and trust income or	(loss). Combine line	is 35 and 36		37			Beginning	Ending	13 Other deduc	tions -			
Part IV Income or Loss From Re	eal Estate Mortga	ge Investment	Conduits (REM	ICs)—Residual H		Nonrecourse \$		3	- Uther deduc	tions 1,23	37		
38 (a) Name	(b) Emplo identification	ver (c) Exces Schedu	s inclusion from (d) ales Q, line 2c instructions) Set	(net loss) from	(e) Income from ichedules Q, line 3b	Qualified nonrecourse financing \$		\$					
		(200)	Sel	nousies w, prie 10		K2 Recourse \$ K2 Check this box if item K1 includes		\$					
39 Combine columns (d) and (e) only.	Enter the result here	and include in t	he total on line 41	below . 39		K3 Check if any of the above is	bility is subject to	guarantees or other					
40 Net farm rental income or (loss) fro	Eorm 4995	complete line **	balow	40		payment obligations by the parts	ner. See instructions	6		n one activity for at-			
41 Total income or (loss). Combine li	ines 26, 32, 37, 39, a	nd 40. Enter the	result here and on	Schedule		L Partner's C Beginning capital account	Capital Account An S	alysis 18,98	35 See attached	n one activity for pas statement for a	ddition	al information	
1 (Form 1040), line 5				41	6,220	Capital contributed during the ve	ar s			attention for a			
42 Reconciliation of farming and farming and fishing income reporte	fishing income, E	inter your gross	5			Current year net income (loss) .	s	8,08	<u>11</u>				
(Form 1065), box 14, code B; Sche	dule K-1 (Form 1120	S) box 17, code	•			Other increase (decrease) (attach eq Withdrawals and distributions		9,00	0 8				
AN; and Schedule K-1 (Form 1041)	, box 14, code F, Ser	e instructions	42			Ending capital account	\$	18,06					
43 Reconciliation for real estate proprofessional (see instructions), e						M Did the partner contribute prope			BS				
reported anywhere on Form 1040	0. Form 1040-SR. o	r Form 1040-NF	3			Yes No if "Yes N Partner's Share of Net Unr	, attach statement.	704(c) Gain or 8 ore1	E				
from all rental real estate activities	s in which you mate	rially participated	1			N Partner's Share of Net Unr Beginning	recognized Section		_11				
under the passive activity loss rule			43	Pat	e E (Form 1040) 2023	Ending	5	-					
				acriedu		For Paperwork Reduction Act Notice	e, see the instruction	ons for Form 1065.	www.irs.gov/Form1065	Cat. No. 113	254R	Schedule K-1 (Form	
						Form 8582 (2023)							0
8582	Passive Activi	ty Loss Lin	nitations	OM	IB No. 1545-1008	Part V Complete This Pa	art Before F	Part I, Lines 2	a, 2b, and 2c.	See instruct	ions,		
					2023			Curren	nt year	Prior yes	are	Overall	gain or loss
		rate instructions.											
Department of the Tressury	Attach to Form	rate instructions, 1040, 1040-SR, or			achment	Name of activity	-						
Department of the Tressury		1040, 1040-SR, or		ion. Attu	achment quence No. 858	Name of activity	(a) Net income	(b) Net loss	(c) Unallor	wed	(d) Gain	(e) Loss
Department of the Treasury	Attach to Form	1040, 1040-SR, or			achment quence No. 858 mber		6	(line 2a)	(b) Net loss (ine 2b)	(c) Unallor loss (line	wed	(d) Gain	(e) Los
Department of the Treasury Internal Revenue Service Go to www Namels) abown on return 2011 2023 Passive Activity Lo	Attach to Form w.irs.gov/Form8582 fo	1040, 1040–SR, or r instructions and		ion. Attu	achment querce No, 858 mber	Ordinary Income	((line 2a)	(ine 2b)	(c) Unallor loss (line	wed	(d) Gain	(e) Loss
Department of the Treasury Internal Revenue Service Name(s) shown on return 2011 2012 Passive Activity Lo Caution: Complete Parts IV	Attach to Form w.irs.gov/Form8582 for ess and V before completed	1040, 1040-SR, or r instructions and sting Part I.	the latest informati	ion. Attu Sec Identifying nur	achment quence No, 858 mber		((line 2a)	(Ine 2b)	(c) Unallor loss (line	wed	(d) Gain	(e) Los:
Department of the Treasury Informal Revenue Service Nameloj about on return 2023 Passive Activity Lo Caution: Complete Parts IV Rental Real Estate Activities With Active	Attach to Form w.irs.gov/Form8582 to ess and V before comple Participation (For th	1040, 1040-SR, or r instructions and sting Part I.	the latest informati	ion. Attu Sec Identifying nur	dohment guence No. 858 mber	Ordinary Income Net Section 1231	((line 2a) 7,898 102	(Ine 2b)	(c) Unallor loss (line	wed	(d) Gain	(e) Los:
Depertment of the Treasury Internal Reveals Service Itemetal above on refaunt Part I 2023 Passive Activity Lo Caution: Complete Parts IV Rental Real Estate Activities With Active Allowance for Rental Real Estate Activity	Attach to Form w.irs.gov/Form8582 for ess and V before comple Participation (For the is in the instructions	1040, 1040-SR, or r instructions and sting Part I. e definition of ac .)	the latest informati	ion. Attu Sec Identifying nur	achment quence No. 858 mber	Ordinary Income Net Section 1231	((line 2a) 7,898 102	(Ine 2b)	(c) Unallor loss (line	wed	(d) Gain	(e) Los:
Deserverst of the Treasury Internal Revence Service Rental Real Estate Activity Lo Caution: Complete Parts IV Rental Real Estate Activity Rental Real Estate Activity I a Activities With Active I as Activities with real Forces	Attach to Form w.irs.gov/Form8582 for ess and V before complet Participation (For the ise in the instructions a amount from Part IN	1040, 1040-SR, or r instructions and sting Part I. the definition of act .)	the latest informati tive participation, s 1a	ion. Attu Sec Identifying nur	zz. w 20 guerce No. 858 mber	Ordinary Income Not Section 1231 Depletion		(line 2a) 7,898 102 (1,678)	(Ine 2b)	(c) Unallor loss (line	wed	(d) Gain	(e) Los:
Department of the Treasury internet Revenue Service Weinshig altware or instant Part 1 2023 Passive Activity Lo Caution: Complete Parts IV Rental Real Estate Activitie Allowance for Rental Real Estate Activiti 1a Activities with net loss (neither the ant b Activities with net loss (neither the ant	Attach to Form w.irs.gov/Form8582 for 1955 and V before comple Participation (For th is in the instructions a anount from Part IV, or nount from Part IV, or	1040, 1040–SR, or r instructions and sting Part I, le definition of ac .) /, column (a))	the latest informative participation, s	ion. Attu Sec Identifying nur	zahment guntace No. 858 miber	Ordinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b,	, and 2c	(line 2a) 7,898 102 (1,678) 6,322	(line 2b)	loss (line	wed 2c)	(d) Gain	(e) Los:
Dealetered from Teacor Internet Reveals Service Activity Lo Cations Complete Parts IV Rental Real Earts Activities With Active Rental Real Earts Activities With Active Boundary Service Service Service Service Activity 1a. Activities with net Ions (net or the Activities with net Ions (net or the Activities with net Ions (net or the Combine Ions 1a, 1b, and 15,)	Attach to Form w.irs.gov/Form8582 for 1955 and V before comple Participation (For th is in the instructions a anount from Part IV, or nount from Part IV, or	1040, 1040–SR, or r instructions and sting Part I, le definition of ac .) /, column (a))	the latest informative participation, s	ion. Attu Sec Identifying nur	Zauhment guntace No. 858 miser	Ordinary Income Not Section 1231 Depletion	, and 2c	(line 2a) 7,898 102 (1,678) 6,322 s Shown on F	(line 2b)	loss (line	wed 2c)	(d) Gain	(e) Los:
Developed on the Treatry Interd Revens Service Wend Advances on some Interdig above no values Interdig above no values Interdig above Activities of the Active Allowance for Rental Read Extent Activities In Activities with net Income (enter the b	Attach to Form w./rs.gov/Form8582 for http://www.form8582 for http://www.form8582 for http://www.form8582 for http://www.form888 and/www.form9887 live http://www.form9887 live http://www.form9887 live http://www.form9887 live http://www.form9887 live http://www.form9887 live http://www.form9887 live http://www.form8887 live http://www.form8887 live http://www.form8887 live http://www.form8887 live http://www.form88887 live http://www.form88887 live http://www.form88887 live http://www.form88887 live http://www.form88887 live http://www.form88887 live http://www.form88887 live http://www.form88887 live http://www.form88887 live http://www.form8887 live http://wwww.form8887 live http://wwwwww.form8887 live http://	1040, 1040-SR, or r instructions and sting Part I. e definition of ac .) f, column (a)) 	tive participation, s	ion. Att Sec ico Special) 1d	view of the second seco	Grdinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part If-a	, and 2c	(line 2a) 7,898 102 (1,678) 6,322 s Shown on F form or schedule	Part II, Line 9.	loss (line	wed 2c)		(d) Subtra
Deset-tend for Transor Herretific droves from the Particle droves on relative Particle droves on relative Cartillowing Comparison of the Cartillowing Com- Cartillowing Comparison of the Cartillowing Com- Distances for Restard Real Estate Activity 1a. Activities with net issues from the an b. Activities with net issues from the the Combine long 1a. (b. and 1a.) All Other Passive Activities 2a. Activities with net income (net re the	Attach to Form w.irs.gov/Form8582 fo and V before comple Participation (For th es in the instructions amount from Part IV, o nount from Part IV, o the amount from Part IV amount from Part V	1040, 1040-SR, or r instructions and sting Part I. e definition of ac) r, column (a)) . rt IV, column (c)) , column (a))	tive participation, s 1a 1b (ion. Att Sec Identifying nur sec Special)	Authorite Ve. 858 Junice Ve. 858 Imber	Ordinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b,	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 S Shown on F form or schedule and line number be reported on	(line 2b)	loss (line	wed 2c)	(d) Gain	(d) Subtra
Dependent of the Transver Internet Reveal. Service Activity Lo Caution: Complete Parts IV Reveal And Service Activity Lo Caution: Complete Parts IV Reveal Real Estate Activities With Active Reveal Real Estate Activities With Active Reveal Reveal Service Activity 1a Activities with net Income (Inter the Original Service) Parts IV A Other Passive Activities 2a Activities with net Income (Inter the Activities with net Income (Inter the Activities with net Income (Inter the Internet I	Attach to Form w.irs.gov/Form8582 for 195 and V before comple Participation (For th iss in the instructions a amount from Part IV, or the amount from Part V a amount from Part V, co	ting Part I. e definition of ac f, column (a)) , column (a)) , column (a)) , column (a))	the latest information tive participation, s . 1a . 1b (ion. Att Sec ico Special) 1d	adment 558 John Ke, 858 mber	Grdinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part If-a	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 s Shown on F orm or schedule orm or schedule nul line number	Part II, Line 9.	loss (line	wed 2c)	(c) Special	(d) Subtra
Dealetherd for Teacor Internet Reveal. Society - Societ	Attach to Form w.irx.gov/Form8582 for iss and V before comple Participation (For Hat e in the instructions a amount from Part IV, co in the amount from Part IV, on the amount from Part V, vo is a mount from Part V, on the amount from Part V, on	ting Part I. e definition of ac f, column (a)) , column (a)) , column (a)) , column (a))	the latest information tive participation, s . 1a . 1b (ion. Att Sec ico Special) 1d	6,322	Grdinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part If-a	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 S Shown on F form or schedule and line number be reported on	Part II, Line 9.	loss (line	wed 2c)	(c) Special	(d) Subtra
Dealetherd they insure there file abuse on value Partial 2023 Passive Activity Lo Cation: Complete Parts IV Rental Real Estate Activities With Active Journal of the Parts IV Rental Real Estate Activities With Active Journal of the Parts IV 1a. Activities with net loss enter the an c Prior years' unailowed losses (enter 4. Activities with net loss enter the Dealethy and the net loss (enter the b Activities with net loss (enter the Dealethy and the net loss (enter the Dealethy and the net losses (enter the Priory bars' unailowed losses (enter d Combine lonse 2a. Activities 3. Combine lines 1 and 2 and and subt	Attach to Form w.i/rs.gov/Form8524 for 955 and V before comply Participation (For th es in the instructions a amount from Part IV, or the amount from Part V, or the amount from Part V or out from Part V, or the amount from Part V or out from Part V, or a mount from Part V, or out from	1040, 1040-SR, or r instructions and ting Part I. e definition of ac) r, column (a) r, column (a) rt IV, column (c)) rt V, column (c) rt V, column (c) mallowed CRD, §	Like latest information tive participation, s 1a 1b 1b 1c 2a 2b 2c See instructions. If	ion. Ann Sec 201	adhmeti Jennes Ho. 858 mber	Grdinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I-a	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 S Shown on F form or schedule and line number be reported on	Part II, Line 9.	loss (line	wed 2c)	(c) Special	(d) Subtra
Desched the Transville Internet Reveal Series The Series of th	Attach to Form w.irr.gov/Form852 for 55 and V before comple Participation (for the se in the instructions amount from Part IV, or the amount from Part V, or the this form with you	1040, 040-SR, or r instructions and edefinition of ac .) r, column (a)) column (b)) rt V, column (c)) rt V, column (c)) mallowed CRD. 5; refutm, all loss	Like latest information tive participation, s 1a 1b 1c 2a 2b 2c 2c sare allowed, int	ion. An	adhmeti Jennes Ho. 858 mber	Grdinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I-a	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 S Shown on F form or schedule and line number be reported on	Part II, Line 9.	loss (line	wed 2c)	(c) Special	(d) Subtra
Deschered for Insurant Internet Revense Store Teambility of the Insurant Cardian Complete Activity Lo Cardian Complete Parts IV Renta Read Estate Activities With Active Cardian Complete Parts IV Renta Read Estate Activities With Active Internet Store Store Store Store Internet Store Store Store Internet Store Store Store Descent Store Store Store Cardian Store Store Store Store Store Cardian Store Store Store Store Store Cardian Store Store Store Store Store Store Store Store Store Store Store Cardian Store S	Attach to Form w.i.rs.gov/Form8527 to ss and V before comple Participation (For th es in the instructions a amount from Part IV, or the amount from Part V, out from Part V, or the amount from Part V out from Part V, or the amount from Part V out from Part V, or the amount from Part V out from Yet Nyor Form with your to row 20, Form with your the start form Part V.	titing Part I. is definition of act , column (a)) , column (a)) , column (a)) , column (c)) , column (c)) , column (c)) , column (c) , column (c)	tive participation, s	ion. Ann Sec Identifying nu iso Special 	adhmeti Jennes Ho. 858 mber	Grdinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I-a	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 S Shown on F form or schedule and line number be reported on	Part II, Line 9.	loss (line	wed 2c)	(c) Special	(d) Subtra
Deschered for Testand Teament Revent Series Teament Revent Series Teament Series Series Activity Lo Cardion: Complete Parts IV Rental Real Estate Activities With Active Cardion: Complete Parts IV Rental Real Estate Activities Cardion: Complete Parts IV Rental Real Estate Activities 1a Activities with net Income former the O Combine Ines 1a, no nd 1c, 10 Uhar Passive Activities 2a Activities with net Income former the b Activities with net Income former the Combine Ines 2a, 2b, and 2c, 3 Combine Ines 1a and 2d and subh zero or move, stop here and neuld promaty used If and S a loss and: Una 1d is	Attach to Form w.i.rs.gov/FormSS2F to ss and V before comple Participation (Fort H Participation (Fort H Participation (Fort H Participation (Fort H Participation (Fort H anount from Part IV, co the amount from Part IV, nount from Part IV, the amount from Part IV, the amount from Part IV, and the participation (Fort Part IV) participation (Fort Part	thing Part I. e definition of ac: , column (a)) , column (b)) , column (c)) , column (c)) , r return, all loss teport the losses	tive participation, s 1a 1a 1b 1b 1b 1a 2a 2b 2b 2b 2b 2b 2b 2b 2b 2b 0a 1b	Identifying markets of the second sec	6,322	Grdinary Income Net Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I-a	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 S Shown on F form or schedule and line number be reported on	Part II, Line 9.	loss (line	wed 2c)	(c) Special	(d) Subtra
Deschered they insure/ Internet Reveal. Sec. 5 2023 Passive Activity Lo Carton Complete Parts IV Rental Real Easte Activities With Active Rental Real Easte Activities With Active Rental Real Easte Activities With Active Box Activities with net loss (enter the an c Prior years' unailowed losses (enter d Combine Inse 1a, 1b, and 1c) All Other Passive Activities 2a. Activities with net income (enter the b Activities with net income (enter the Activities with net income (enter the Activities with net income (e	Attach to Form w.irs.gov/FormSS2F to viss Participation (For the Participation (For the samount from Part V. co the amount from Part V.	tide, 1040-R, or instructions and definition of acr , , column (a)) . , column (b) . , column (c)) . , column (c)) . , column (c) . ,	the latest informati tive participation, s 1a 1b 1b 1c 2a 2b 2c 2c 3c 3c 3c 3c 1c 1c 1c 1c 1c 1c 1c 1c 1c 1	Identifying na Identifying na	6,322	Ardinary Income Net Section 1231 Depletion Total. Enter on Part I., lines 2a, 2b, Part VI Use This Part I.e Name of activity	, and 2c n Arnount I fc a to	(line 2a) 7,898 102 (1,678) 6,322 S Shown on F form or schedule and line number be reported on	Part II, Line 9.	loss (line	wed 2c)	(c) Special	(d) Subtra
Deserved for Instance Instant Research Server Tearmetic above on vectors PARTIE 2023 PRESN Activity Lo Caution: Complete Parts IV Renta Read Estate Activities With Active Caution: Complete Parts IV Renta Read Estate Activities With Active 19 Activities with net income (server the Deserved Server Server Server) 20 Activities with net income (server the De Activities with net income (server the De Activities with net income (server the De Activities with net loss (server the arr P Groupper Activities 2a. Activities with net loss (server the De Activities activities) 3 Combine Ines 1d and 2d and 3d and Jun 2d activities If line 3 is a cess and: • Line 2d at If line 3 is a cess and: • Line 2d at Full, linetade, on lower 10.	Attach to Form w.i.rs.gov/FormSS2 for ss and V before complet Participation (For H Participation (For H Participation (For H Participation (Form Part V. count from Part V. co the amount from Part V. a mount from Part V. the amount from Part V. the amount from Part V. the amount from Part V. a for part V. a for part V. a for part V. a for a form with you a form with you a form of the V. a for a form with you g expanding and you a formation of the form of the part II. a loss, go to Part II. a loss (and hor ft is a geoparticipation of the form of the part V. a form of the form of the you a form of the form of the form of the part V. a for the form of the form of the form of the form of the form of the f	title, 1040, 1040-R, or, instructions and titling Part I. a definition of ac j localized and the second second column (a) . . column (b) . . column (c) . . column (c) . . tr V,	the latest informati tive participation, s tive participation, s tive participation, s tip (to (2a) 2b (2b (2b (2b (2c (5e instructions. If se are allowed, incl on the forms, incl on the forms, and on the form allowed, and to part II and go to spouse at any tim	Inon. An	6,322	Gordinary Income Net Socilon 1231 Depletion Total, Enter on Part I, lines 2a, 2b, POTAVI Use This Part if a Name of activity	and 2c	(line 2a) 7,898 102 (1,678) 6,322 Is Shown on F or mor schedule and line number be reported on see instructions)	(a) Loss	loss (line	wed 2c)	(c) Special	(d) Subtra
Destingent of the Instance Internet Reveal Series Activity Lo Casto way Nerretigi abuent on rature 2021 2023 Passive Activity Lo Castoric Complete Parts IV Rental Real Estate Activities With Active Jacobia Castoria Complete Parts IV Rental Real Estate Activities 1a Activities with net loss enter the an c Prory years' unatiowed losses (after 4 Combine Inst In a Activities 2 Activities with net loss enter the b Activities with net loss enter the combine Inst 2, and 2d and subt pror or more, stop here and includ prior year unallowed losses enteren normally used und 2d is Activities and the activity and the activity of the Part II. Internet, got al Alter Activity and Activities Activities and and activity of the Activities and activity of the activity of the Activity and the activity of the activity of the Activity and the activity of the activity of the Activity of the activity of the Activity of the activity of the activity of the Activity of the activity of the Activity of the activity of the activity of the Ac	Attach to Form win gov/Form8582 to sea and V before completion Participation (Fort Harthouse amount from Part I), the amount from Part IV, the amount from Part IV, amount from Part V, amount from Part V, a control of the	tide, 1040-R, or instructions and ting Part I. a definition of ac-). column (a) . Jumn (b) . Jumn (b) . Lowm (b) . Lowm (b) . Lowm (c) . Lo	the latest informati tive participation, s tive participation, s tive participation, s tip (te (2e) 2e (2e (Inco.	6,322	Ardinary Income Net Section 1231 Depletion Total. Enter on Part I., lines 2a, 2b, Part VI Use This Part I.e Name of activity	and 2c	(line 2a) 7.898 102 (1,678)	(a) Loss	loss (line	wed 2c)	(c) Special	(d) Subtra
Deskherd for Imano Image Reveal Series Image Reveal Series Image Reveal Series Image Reveal Series Image Reveal Series Control of the Series Image Reveal Image Reveal Image Image Reveal Image Reveal Image Reveal Image Reveal Image Image Reveal Image Reveal Image Reveal Image Reveal Image Image Reveal Image	Attach te Form We gov/FormSS2 to see and U before comple participation (For the se in the instructions a amount from Part V, a amount from Part V, the amount from Part V, the amount from Part V, the amount from Part V, the amount from Part V, a amount from Part V, the amount from Part V, a amount from Part	tide, 1040-R, or instructions and ting Part I. a definition of acc , column (a)) . , column (b) . , column (c)) . , column (c)) . , column (c) . , co	the latest informative participation, s	icon. 10 million for the second secon	6,322	Grdinary-Income Ortilary-Income Net Section 1231 Depfetion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I, a Name of activity Total Total Total Allocation of Una	and 2c	(line 2a) 7,898 102 (1,678) 6,322 Is Shown on F or mor schedule and line number be reported on see instructions)	art II, Line 9. : (a) Loss	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Deschaped to the Instance Internet Revense Start Activity Lo Caution: Complete Parts IV Rental Real Estate Activities With Active Management of the Activity Lo Caution: Complete Parts IV Rental Real Estate Activities With Active Management of Activities With Active Caution: Complete Parts IV a Activities with net Income forter the O Prior years' unallowed losses (inter B Activities with net Income (inter the D Active Activities B Activities with net Income (inter the B Activities with net Income (inter the B Activities with net Income (inter the B Activities Activities B Activities Activities B Activities Activities B Activities and Activ	Attach te Form We gov/FormSS2 to see and U before comple participation (For the se in the instructions a amount from Part V, a amount from Part V, the amount from Part V, the amount from Part V, the amount from Part V, the amount from Part V, a amount from Part V, the amount from Part V, a amount from Part	tide, 1040-R, or instructions and ting Part I. a definition of acc , column (a)) . , column (b) . , column (c)) . , column (c)) . , column (c) . , co	the latest informative participation, s	Inco.	6,322	Gordinary Income Net Socilon 1231 Depletion Total, Enter on Part I, lines 2a, 2b, POTAVI Use This Part if a Name of activity	and 2c	(line 2a) 1.22 1	Part II, Line 9. (a) Loss (b) Loss (c)	loss (line	o	(c) Special allowance	(d) Subtra
Deschered for Tensor Teament Revens Series Teament Revens Series Teament Revens Series Cardion: Complete Parts IV Rental Real Estate Activities Unit Cardion: Complete Parts IV Rental Real Estate Activities Cardion: Complete Parts IV Rental Real Estate Activities Cardion: Complete Parts IV Rental Real Estate Activities Cardion: Instantian Real Estate Activities 1a Activities with net Income former the Program version and the Series 1 Complete Instantian Complete Program version and the Series 1 Complete Instantian Complete Program version and Complete Combine Insta 1a, 1a, 1a, 1a, 1a, 1a, 1a, 1a, 1a, 1a	Attach te Form Mitach te Torm Miss gov/FormSS2 to sea and U before comple participation (For the se in the instructions a amount from Part V, co the amount from P	tida, 1040-5R, or instructions and ting Part I. e definition of ac- , column (a)) - , column (a)) - , column (b)) - , tf V, column (c)) - , co	Lass Information tive participation, s 1 tipe part II and go to the forms and my time participations for an example 5	icon. 10 million for the second secon	6,322	Grdinary-Income Ortilary-Income Net Section 1231 Depfetion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I, a Name of activity Total Total Total Allocation of Una	and 2c	(line 2a) 102 102 102 102 104 105 105 105 105 105 105 105 105	Part II, Line 9. (a) Loss (b) Loss (c)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Deschered from tension Internet Revensations Teament Revensations Teament Revensations Partial 2023 Passive Activity Lo Cardion: Complete Parts IV Revent Real Estate Activities With Active Bardenides with net loss clearer the ar- b Activities with net loss clearer the ar- b Activities with net loss clearer the ar- b Activities with net loss clearer the ar- d Combine lines 1a. ho and 16 clearer 1. Activities with net loss clearer the ar- b Activities with net loss clearer the ar- d Combine lines 1a. ho and 16 clearer 1. Activities with net loss clearer the ar- e Prior years' unallowed losses enter 2. Combine lines 1d. and 2d and subt zero or more, stop here and lossed prior year unallowed losses and ex- . I activities and activities 3. Combine lines 1d. and 2d and subt zero or more, stop here and includ- prior year unallowed losses and ex- . I activities and activities 3. Combine lines 1d. and 2d and subt activities activities and a unarried file Part II. Insel as a loss and a unarried file 3. Enter Stopolities and an articular difference for Part II. Stopolities and the anarried file 3. Enter Stopolities and an articular difference for Part II. Stopolities and the anarried file 3. Enter Stopolities and an articular difference for Part II. Stopolities and the anarried file 3. Enter Stopolities an	Attach te Form wing gov/Form6522 for sea and V before comply Participation (For the sen the instructions a amount from Part V, co the amount from Part V, or unst from Part V, or the amount from Part V, or the amount from Part V is a mount from Part V, or the amount from	1040, 1040-SR, or instructions and instructions and instructions and instructions and instruction of ac- ic olumn (a) - . column (b) - . column (c) - . c	Za Za 10 10 10 10 10 10 10 10 10 10 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 <	icon. 10 million for the second secon	6,322	Ordinary Income Net Section 1231 Depletion Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Vise This Part I/a Name of activity Total	and 2c	(line 2a) 1.22 1	Part II, Line 9. (a) Loss (b) Loss (c)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Developed of the Tessory termedia abused on the tessory termedia abused on relater	Attach to Form win gov/Form8582 to see and V before complete Participation (For the Participation (For the Participation (For Part) amount from Part V. the amount from Part V. the amount from Part V. amount from Part V. amount from Part V. the amount from Part V. amount from Part V. a amount from Part V. a amount from Part V. a construction of the second second the amount from Part V. a construction of the second second the amount from Part V. a construction of the second second second the second second second second second the second second second second second second second second second second second the second	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and instruction (instruction) instruction (instruc	the latest informati the participation, s the participation of the participation of	In the second se	6,322	Ordinary Income Net Section 1231 Depletion Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Vise This Part I/a Name of activity Total	and 2c	(line 2a) 1.22 1	Part II, Line 9. 3 (a) Loss (a) Loss etclions. etclion (a) (a)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Dependent of the Tensor's	Attach to Form win gov/Form8582 to see and V before complete Participation (For the Participation (For the Participation (For Part) amount from Part V. the amount from Part V. the amount from Part V. amount from Part V. amount from Part V. the amount from Part V. amount from Part V. a amount from Part V. a amount from Part V. a construction of the second second the amount from Part V. a construction of the second second the amount from Part V. a construction of the second second second the second second second second second the second second second second second second second second second second second the second	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and instruction (instruction) instruction (instruc	the latest informati the participation, s the participation of the participation of	In the second se	6,322	Ordinary Income Net Section 1231 Depletion Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Vise This Part I/a Name of activity Total	and 2c	(line 2a) 1.22 1	Part II, Line 9. 3 (a) Loss (a) Loss etclions. etclion (a) (a)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
booteners of the Instancy termedia diverse of the Instancy termedia diverse on waters	Attach to Form wins gov/Form8522 to ssand V before comply Participation (For the se in the instructions a mount from Part IV, nount from Part V, co the amount from Part V, a mount from Part V, co the amount from Part V, a mount from Part V, a mount from Part V, a mount from Part V, a context and the second the amount from Part V, a context and the second the amount from Part V, a context and the second the amount from Part V, a mount from	1040, 1040-SR, or instructions and instructions and string Part I. a definition of ac) , column (a) , column (a) , lumn (b) , column (a) , humn (b) , column (a) , humn (b) , column (a) , tr v, column (a) , string (b) , string (b) , string (b)	the participation, s the participation, s	In the second se	6,322	Ordinary Income Net Section 1231 Depletion Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Vise This Part I/a Name of activity Total	and 2c	(line 2a) 1.22 1	Part II, Line 9. 3 (a) Loss (a) Loss etclions. etclion (a) (a)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Advances of the Tesson International and the International Action of the International Actional	Attach te Form We gov/Form852 to se and V before comple participation (For the se in the instructions a mount from Part V, nount from Part V, the amount from Part V, the amount from Part V, ount from Part V, the amount from Part V, a mount from Part V, the amount from Part V, a mount from Part V, a and the second the second the amount from Part V, a and the second the second the amount from Part V, a mount from Part V, a mount from Part V, a and the second the second the amount from Part V, a and the second the second the amount from Part V, a constant from Part V, a constant from Part V, a mount from Part V, the amount from Part V, a and the second the second a constant from Part V, a constant from Part V	1040, 1040-SR, or instructions and instructions and elimitation of action of the second second second of the second second second of the second se	the latest informative terms of te	en. 201 Mentifying me Mentifying me see Special 4.11 4.122	6.322 6.322 6.132 6.00 complete	Ordinary Income Net Section 1231 Depletion Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Vise This Part I/a Name of activity Total	and 2c	(line 2a) 1.22 1	Part II, Line 9. 3 (a) Loss (a) Loss etclions. etclion (a) (a)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Developed of the Teacory termedic abused on the Teacory termedic abused on related Teachall 2023 Passive Activity Lo Cardian Real Estate Activities With Active Movement of related Real Estate Activities Activities with net loss (enter the art Decay and the teachard Real Estate Activities Activities with net loss (enter the art Decay and the teachard Real Estate Activities Activities with net loss (enter the art Decay and the teachard Real Estate Activities Activities with net loss (enter the art Decay and the state Internet of the art of the art Decay and the state Activities Activities with net loss (enter the art Decay and the state Internet of the art Decay and the art th	Attach te Form wing gov/Form6522 for and V before comple Participation (For the sen in the instructions a amount from Part V, co the amount from Part V, ount from Part V, co the amount from Part V is a mount from Part V out from Part V, co the amount from Part V is a mount from Par	1040, 1040-SR, er, instructions and instructions and string Part I. e. edentition of account (column (di))	the latest informative the latest informative participantion, a set of the latest informative term of the latest informative term of the latest late	In the second se	6,322	Ardinary Income Art Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Part VII Allocation of Una Name of activity	and 2c	(line 2a) 1.22 1	Part II, Line 9. 3 (a) Loss (a) Loss etclions. etclion (a) (a)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Additional and a second s	Attach to Form wins gov/Form8582 to ssand V before comply Participation (For the se in the instructions a mount from Part IV, nount from Part V, co the amount from Part V, a mount from Part V, co the amount from Part V, a mount from Part V, co the amount from Part V, a mount from Part V, a const from Part V, a mount from Part V, a const from Part V, a cons	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and of column (a)	the participation, s the participation, s	In the second se	6.322 6.322 6.132 6.00 complete	Berlinary Income Net Socilon 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/ Name of activity Total Name of activity Total Name of activity Total Total	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	Part II, Line 9. 3 (a) Loss (a) Loss etclions. etclion (a) (a)	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Additional and a second s	Attach to Form wins gov/Form8582 to ssand V before comply Participation (For the se in the instructions a mount from Part IV, nount from Part V, co the amount from Part V, a mount from Part V, co the amount from Part V, a mount from Part V, co the amount from Part V, a mount from Part V, a const from Part V, a mount from Part V, a const from Part V, a cons	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and of column (a)	the participation, s the participation, s	Image: Special sector	6.322 6.322 6.322 6.322 6.322	Ardinary Income Art Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Part VII Allocation of Una Name of activity	and 2c	(line 2) 7.898 102 102 10.4780 102 10.4780 102 102 102 102 102 102 102 10	2art II, Line 9. (a) Loss uctions. edula dd on holar dd on (a) (a) (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c	See instructi	o	(c) Special allowance	(d) Subtra column (c) column (
Advanced to Financial Constraints	Attach to Form wins gov/Form8582 to ssand V before comply Participation (For the se in the instructions a mount from Part IV, nount from Part V, co the amount from Part V, a mount from Part V, co the amount from Part V, a mount from Part V, co the amount from Part V, a mount from Part V, a const from Part V, a mount from Part V, a const from Part V, a cons	1040, 1040-SR, or instructions and instructions and instructions and elimitation of action of	the participation, s the participation, s	Image: Special sector	6.322 6.132 6.132 6.132 6.132 6.132 6.132	Continuery become Net Section 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Total Allocation of Una Name of activity Total Allocation of Una Name of activity Total Allocation of Una Dart VII Allocation o	and 2c	(line 2) 7.898 102 (1.676) 102 (1.676) 102 102 102 102 102 102 102 102	auctions. (a) Loss (a) Loss (a) Loss (b) Loss (c) L	loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Additional and a second s	Attach te Form Mitach of Form Mitag ov/Form6582 for and V before comple Participation (For the sentence) of the instructions a amount from Part IV, a amount from Part IV a a loss, qo to Part II. a loss (and line 1 di seg separately and yo ential Real Estates a control the States and a to line 5, skip line and a and enter the size real amount from Part IV art IV. IV a state	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and other and the second	the latest informati the participation, s the participation, s	In the second se	4.322 6.322 6.322 6.322 6.322 6.322 10 rot complete	Berlinary Income Net Socilon 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/Allocation of Una Part VI Allocation of Una Name of activity Total Name of activity Total Total Total	and 2c	(line 2) 7.898 102 (1.676) 102 (1.676) 102 102 102 102 102 102 102 102	auctions. (a) Loss (a) Loss (a) Loss (b) Loss (c) L	loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (
Advanced to Financial Constraints	Attach to Form Mitach to Form Miss gov/FormSS2 to sea and U before comple senting the instructions a mount from Part V, co the amount from Part V, the amount from Part V, the amount from Part V, the amount from Part V, the amount from Part V, and the senting the senting a mount from Part V, a mount from Part V, the amount from Part V, a construction Part V, the amount from Part V, a construction Part V, the amount from Part V, a construction Part V, a construction Part V, the amount from Part V, a construction Part V, a construc	1040, 1040-SR, or instructions and instructions and instructions and elimitation of action of	the participation, s the participation, s the participation, s the participation, s the participation, s the participation, s the participation of the participation of th	American American Identifying not Identifying not ise Special Identifying not Identifying not Identifying not ise Special Identifying not Identifying not Identifying not Ident	6.322 6.132 6.132 6.132 6.132 6.132 6.132	Continuery become Net Section 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Total Allocation of Una Name of activity Total Allocation of Una Name of activity Total Allocation of Una Dart VII Allocation o	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	auctions. (a) Loss (a) Loss (a) Loss (b) Loss (c) L	loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Dependent of the Tessory Terminal Reference Series Activities With Active Series Activities Activities Activities With Active Activities Activ	Attach te Form Mitach te Torm Miss gov/Form8582 for seand U before comple seand U before comple es in the instructions of for the sean the instructions a amount from Part V, co the amount from Part V, the amount from Part V, a amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, a amount	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and other and the second	the participation, s the participation, s	In the second se	4.322 6.322 6.322 6.322 6.322 6.322 10 rot complete	Continuery become Net Section 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Total Allocation of Una Name of activity Total Allocation of Una Name of activity Total Allocation of Una Dart VII Allocation o	and 2c	(line 2) 7.898 102 (1.676) 102 (1.676) 102 102 102 102 102 102 102 102	auctions. (a) Loss (a) Loss (a) Loss (b) Loss (c) L	loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Dependent of the Tessory Terminal Reference Series Activities With Active Series Activities Activities Activities With Active Activities Activ	Attach te Form Mitach te Torm Miss gov/Form8582 for seand U before comple seand U before comple es in the instructions of for the sean the instructions a amount from Part V, co the amount from Part V, the amount from Part V, a amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, a amount	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and other and the second	the participation, s the participation, s	In the second se	4.322 6.322 6.322 6.322 6.322 6.322 10 rot complete	Continuery become Net Section 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Total Allocation of Una Name of activity Total Allocation of Una Name of activity Total Allocation of Una Dart VII Allocation o	and 2c	(line 2) 7.898 102 (1.676) 102 (1.676) 102 102 102 102 102 102 102 102	auctions. (a) Loss (a) Loss (a) Loss (b) Loss (c) L	loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Deschere the Instance Instant Research Series Instant Research Series Partial 2023 Pearls Cardion: Complete Parts IV Rental Read Estate Activities With Active Cardion: Complete Parts IV Rental Read Estate Activities With Active 10 Activities with net loss (network of the 10 Activities with net loss (network of the 10 Activities with net loss (network of the 11 Activities with net loss (network of the 12 Activities with net loss (network of the 13 Activities with net loss (network of the 14 Activities with net loss (network of the 14 Activities with net loss (network of the 15 Activities with net loss (network of the 16 Activities with net loss (network of the 17 Activities with net loss (network of the 18 Activities with network of the loss on the 18 Activities (network of the loss on the 18 Activities (network of the loss on the 18 Activities (network of the loss on los (network of the 18 Activities (network of the loss on los (not 18 Activities (network of the of the s) 19 Activities (network of the of the s) 10 Activities (network of the	Attach te Form Mitach te Torm Miss gov/Form8582 for seand U before comple seand U before comple es in the instructions of for the sean the instructions a amount from Part V, co the amount from Part V, the amount from Part V, a amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, a amount	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and other and the second	the participation, s the participation, s	In the second se	4.322 6.322 6.322 6.322 6.322 6.322 10 rot complete	Continuery become Net Section 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Total Allocation of Una Name of activity Total Allocation of Una Name of activity Total Allocation of Una Dart VII Allocation o	and 2c	(line 2) 7.898 102 (1.676) 102 (1.676) 102 102 102 102 102 102 102 102	auctions. (a) Loss (a) Loss (a) Loss (b) Loss (c) L	loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Deschered the Interval Internet Reveal Series Internet Reveal Series Intern	Attach te Form Mitach te Torm Miss gov/Form8582 for seand U before comple seand U before comple es in the instructions of for the sean the instructions a amount from Part V, co the amount from Part V, the amount from Part V, a amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, a amount	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and other and the second	the participation, s the participation, s	In the second se	4.322 6.322 6.322 6.322 6.322 6.322 10 rot complete	Continuery become Net Section 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI Use This Part I/a Name of activity Total Total Allocation of Una Name of activity Total Allocation of Una Name of activity Total Allocation of Una Dart VII Allocation o	and 2c	(line 2) 7.898 102 (1.676) 102 (1.676) 102 102 102 102 102 102 102 102	auctions. (a) Loss (a) Loss (a) Loss (b) Loss (c) L	loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Development for the manual loss of the second secon	Attach te Form Mitach te Torm Miss gov/Form8582 for seand U before comple seand U before comple es in the instructions of for the sean the instructions a amount from Part V, co the amount from Part V, the amount from Part V, a amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, the amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, a amount from Part V, the amount from Part V, a amount	1040, 1040-SR, or instructions and instructions and instructions and instructions and instructions and other and the second	the participation, s the participation, s	In the second se	4.322 6.322 6.322 6.322 6.322 6.322 10 rot complete	Ordinary Income Net Socion 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/I Name of activity Part VI Vial. Enter on Part I, lines 2a, 2b, Part VI Vial. Enter on Part I, lines 2a, 2b, Part VI Name of activity Name of activity Total Part VII Allocation of Una Name of activity	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	(a) Loss (b) Loss (c)	Loss Loss	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Desketered from Imano' Internet Alexan Source of the Internet Alexan Source of the Internet Partial 2023 Preside Activity Lo Caution: Complete Parts IV Rental Read Estina Activities With Active Caution: Complete Parts IV Rental Read Estina Activities With Active 19. Activities with net locare designed in the 19. Activities with net locare designed in the 20. Activities and 20. Activities 20. Activities and activities 20. Activities and activity 20. Activities and activity	Attach te Form Mitach et Aller and Attach te Form Mitageo/Form6582 for sea and V before comple Participation (For the se in the instructions and amount from Part V, co the amount from Part V, or the amount from Part V	 1040, 1040-SR, er, instructions and instructions. A second s	the latest informati tive participation, s tive participation, s tive participation, s tipe set instructions. If the set is a real allowed, in rise to the forma and on the forma and the set is the set of the set	en. 2010 Mentifying net see Special 4.11 4.1	6.322 6.32 6.3	Ordinary Income Net Socion 1231 Depletion Total. Enter on Part I, lines 2a. 2b. Part VI Use This Part I/c. Part VI Use This Part I/c. Rant VII Allocation of Una Name of activity Total Name of activity Total Allocation of Una Name of activity	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	A constructions. construction	Loss	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Desemption: Compared to the intermediate of th	Attach te Form Mitach et Aller and Attach te Form Mitageo/Form6582 for sea and V before comple Participation (For the se in the instructions and amount from Part V, co the amount from Part V, or the amount from Part V	 1040, 1040-SR, er, instructions and instructions. A second s	the participation, s the participation, s	en. 2010 Mentifying net see Special 4.11 4.1	4.322 6.322 6.322 6.322 6.322 6.322 10 rot complete	Ordinary Income Net Socion 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/I Name of activity Part VI Vial. Enter on Part I, lines 2a, 2b, Part VI Vial. Enter on Part I, lines 2a, 2b, Part VI Name of activity Name of activity Total Part VII Allocation of Una Name of activity	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	A constructions. construction	Loss	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (c) column (c) (c) Unallowed (c) Allowed (c)
Developed the Testion/ Terreted Reverse Store Testing and the second s	Attach te Form Mitach et Aller and Attach te Form Mitageo/Form6582 for sea and V before comple Participation (For the se in the instructions and amount from Part V, co the amount from Part V, or the amount from Part V	 1040, 1040-SR, er, instructions and instructions. A second s	the latest informati tive participation, s tive participation, s tive participation, s tipe set instructions. If the set is a real allowed, in rise to the forma and on the forma and the set is the set of the set	en. 2010 Mentifying net see Special 4.11 4.1	6.322 6.32 6.3	Gridinary sheame Bet Section 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Vart VI Use This Part IF, Part IF, Part IF, Part IF, Part IF, Part VI Total Part VI Allocation of Una Name of activity Statum Name of activity	and 2c	(line 2) 7.898 102 102 102 102 102 102 102 102	and the second s	Loss Loss Loss Loss Loss Loss Loss Loss	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (column (
Developed the Testion/ Terreted Reverse Store Testing and the second s	Attach te Form Mitach et Aller and Attach te Form Mitageo/Form6582 for sea and V before comple Participation (For the se in the instructions and amount from Part V, co the amount from Part V, or the amount from Part V	 1040, 1040-SR, er, instructions and instructions. A second s	the latest informati tive participation, s tive participation, s tive participation, s tipe set instructions. If the set is a real allowed, in rise to the forma and on the forma and the set is the set of the set	en. 2010 Mentifying net see Special 4.11 4.1	6.322 6.32 6.3	Continuery become Net Socion 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI VI Vii Viii Allocation of Una Name of activity Total Total Total Allocation of Una Name of activity Total Name of activity Total Name of activity Total Name of activity Total I Allowed Losses Name of activity	and 2c an Amount I an Amount	(line 22) 2.899 102 102 102 102 102 102 102 102	actules act	Loss (ine	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (c) column (c) (c) Unallowed (c) Allowed (c)
Accelerated Test Testary Terreted Referent Series Terreted Referent	Attach te Form Mitach et Aller and Attach te Form Mitageo/Form6582 for sea and V before comple Participation (For the se in the instructions and amount from Part V, co the amount from Part V, or the amount from Part V	 1040, 1040-SR, er, instructions and instructions. A second s	the latest informati tive participation, s tive participation, s tive participation, s tipe set instructions. If the set is a real allowed, in rise to the forma and on the forma and the set is the set of the set	en. 2010 Mentifying net see Special 4.11 4.1	6.322 6.32 6.3	Ordinary Income Net Socion 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/E Name of activity Total. Part VI Use This Part I/E Part VI Use This Part I/E Part VI Allocation of Una Part VII Allocation of Una Name of activity Name of activity Total	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	adule ad	Loss Loss Loss Condinet ss)	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (c) column (c) (c) Unallowed (c) Allowed (c)
Adverteen of the Teacony Image and the Teacony Image and the Teachy of th	Attach te Form Mitach et Aller and Attach te Form Mitageo/Form6582 for sea and V before comple Participation (For the se in the instructions and amount from Part V, co the amount from Part V, or the amount from Part V	 1040, 1040-SR, er, instructions and instructions. A second s	the latest informati tive participation, s tive participation, s tive participation, s tipe set instructions. If the set is a real allowed, in rise to the forma and on the forma and the set is the set of the set	en. 2010 Mentifying net see Special 4.11 4.1	6.322 6.32 6.3	Continuery become Net Socion 1231 Depletion Total. Enter on Part I. lines 2a, 2b, Part VI VI Vii Viii Allocation of Una Name of activity Total Total Total Allocation of Una Name of activity Total Name of activity Total Name of activity Total Name of activity Total I Allowed Losses Name of activity	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	adule ad	Loss Loss Loss Condinet ss)	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (c) column (c) (c) Unallowed (c) Allowed (c)
andition of the Tesson andition of the Tesson andition of the Tesson Controller Activity Lo Caution: Complete Parts N andition: Complete Parts N and N a	Attach te Form Mitach et Aller and Attach te Form Mitageo/Form6582 for sea and V before comple Participation (For the se in the instructions and amount from Part V, co the amount from Part V, or the amount from Part V	 1040, 1040-SR, er, instructions and instructions. A second s	the latest informati tive participation, s tive participation, s tive participation, s tipe set instructions. If the set is a real allowed, in rise to the forma and on the forma and the set is the set of the set	en. 2010 Mentifying net see Special 4.11 4.1	6.322 6.32 6.3	Ordinary Income Net Socion 1231 Depletion Total. Enter on Part I, lines 2a, 2b, Part VI Use This Part I/E Name of activity Total. Part VI Use This Part I/E Part VI Use This Part I/E Part VI Allocation of Una Part VII Allocation of Una Name of activity Name of activity Total	and 2c	(line 2) 2.89 102 102 102 102 102 102 102 102	adule ad	Loss Loss Loss Condinet ss)	wed 2c) ions. 0	(c) Special allowance	(d) Subtra column (c) column (c) column (c) (c) Unallowed (c) Allowed (c)



	4797	(Also Invol	C	20 23				
Departm	nent of the Treasury Revenue Service	Co to union in		your tax return.	the latest informat			Attachment Sequence No. 27
	Revenue Service s) shown on return	Go to www.i/s.	gov/Form4/9/ to	r instructions and	the latest informat	Identifying n		
Name	s) shown on return					Identifying n	umpe	r
1a		ects from sales or exc hat you are including o					1a	
b	MACRS assets .	nt of gain that you are					1b	
c	Enter the total amount	t of loss that you are i					1c	
Part	Sales or Exch	anges of Propert	v Used in a Tr	ade or Busine	ss and Involunt	ary Conver		From Othe
		y or Theft-Most				ctions)		
2	(a) Description	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since	(f) Cost or o basis, plu improvements		(g) Gain or ()or Subtract (f) from
	- Friday A	1	(acquisition	expense of a	sale	sum of (d) and
Sched	lule K-1 Attached							
							_	
							_	
3	Cala Kanu from Form	1 4684, line 39			1	L	3	
4		n instaliment sales from					4	
5		loss) from like-kind exc					5	
6		32. from other than cas					6	
7		gh 6. Enter the gain or i					7	
	Individuals, partners,	S corporation share		and 12 below, thers. If line 7 is		the amount		
	Individuals, partners, from line 7 on line 11 1231 losses, or they w		holders, and all c 3 and 9. If line 7 is arlier year, enter th	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 a	zero or a loss, ente lidn't have any prior	the amount year section		
8	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y	S corporation share below and skip lines &	holders, and all of 8 and 9. If line 7 is arlier year, enter th es 8, 9, 11, and 12	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 a below.	zero or a loss, ente lidn't have any prior as a long-term capita	r the amount year section Il gain on the	8	
8	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net sec	S corporation share below and skip lines 8 rere recaptured in an er your return and skip line ction 1231 losses from	holders, and all c 3 and 9. If line 7 is arlier year, enter th es 8, 9. 11, and 12 prior years. See in	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 a below. structions	zero or a loss, ente lidn't have any prior as a long-term capita	r the amount year section I gain on the	8	
	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net sec Subtract line 8 from lin line 9 is more than zero	S corporation share below and skip lines 8 tere recaptured in an es our return and skip line ttion 1231 losses from ne 7. If zero or less, en o, enter the amount fro	holders, and all of 8 and 9. If line 7 is arrier year, enter th es 8, 9, 11, and 12 prior years. See in ther -0 If line 9 is m line 8 on line 12	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 a below. structions zero, enter the ga below and enter th	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line	the amount year section al gain on the		
9	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net sec Subtract line 8 from lin line 9 is more than zero capital gain on the Sch	S corporation share below and skip lines is ere recaptured in an ex- your return and skip line ction 1231 losses from ne 7. If zero or less, en o, enter the amount fro redule D filed with your	holders, and all of 8 and 9. If line 7 is arlier year, enter the es 8, 9, 11, and 12 prior years. See in ther -0 If line 9 is m line 8 on line 12 return, See instru	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 a below. structions zero, enter the ga below and enter th	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line he gain from line 9 at	the amount year section al gain on the	8	
9 Part	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net see Subtract line 8 from lin line 9 is more than zer capital gain on the Sch U Ordinary Gain	S corporation sharel below and skip lines is erere receptured in an ex- your return and skip line tion 1231 losses from ne 7. If zero or less, en o, enter the amount fro redule D filed with your is and Losses (s6	holders, and all c 3 and 9. If line 7 is artier year, enter th es 8, 9, 11, and 12 prior years. See in ter -0 If line 9 is m line 8 on line 12 return, See instru- se instructions)	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 is below, structions zero, enter the ga below and enter ti- tions	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the		
9	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net see Subtract line 8 from lin line 9 is more than zer capital gain on the Sch U Ordinary Gain	S corporation share below and skip lines is ere recaptured in an ex- your return and skip line ction 1231 losses from ne 7. If zero or less, en o, enter the amount fro redule D filed with your	holders, and all c 3 and 9. If line 7 is artier year, enter th es 8, 9, 11, and 12 prior years. See in ter -0 If line 9 is m line 8 on line 12 return, See instru- se instructions)	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 is below, structions zero, enter the ga below and enter ti- tions	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the		
9 Part	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net see Subtract line 8 from lin line 9 is more than zer capital gain on the Sch U Ordinary Gain	S corporation sharel below and skip lines is erere receptured in an ex- your return and skip line tion 1231 losses from ne 7. If zero or less, en o, enter the amount fro redule D filed with your is and Losses (s6	holders, and all c 3 and 9. If line 7 is artier year, enter th es 8, 9, 11, and 12 prior years. See in ter -0 If line 9 is m line 8 on line 12 return, See instru- se instructions)	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 is below, structions zero, enter the ga below and enter ti- tions	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the		
9 Part	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net see Subtract line 8 from lin line 9 is more than zer capital gain on the Sch U Ordinary Gain	S corporation sharel below and skip lines is erere receptured in an ex- your return and skip line tion 1231 losses from ne 7. If zero or less, en o, enter the amount fro redule D filed with your is and Losses (s6	holders, and all c 3 and 9. If line 7 is artier year, enter th es 8, 9, 11, and 12 prior years. See in ter -0 If line 9 is m line 8 on line 12 return, See instru- se instructions)	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 is below, structions zero, enter the ga below and enter ti- tions	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the		
9 Part	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net see Subtract line 8 from lin line 9 is more than zer capital gain on the Sch U Ordinary Gain	S corporation sharel below and skip lines is erere receptured in an ex- your return and skip line tion 1231 losses from ne 7. If zero or less, en o, enter the amount fro redule D filed with your is and Losses (s6	holders, and all c 3 and 9. If line 7 is artier year, enter th es 8, 9, 11, and 12 prior years. See in ter -0 If line 9 is m line 8 on line 12 return, See instru- se instructions)	and 12 below, thers. If line 7 is a gain and you d e gain from line 7 is below, structions zero, enter the ga below and enter ti- tions	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the		
9 Part	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net sec Subtract line 8 from lin line 9 is more than zer cepital gain on the Sch II Ordinary Gain Ordinary gains and los	S corporation share below and skip lines z tier tecaptured in an or your return and skip line totion 1231 losses from ne 7. If zero or less, en o, enter the amount for headue D filed with your tis and Losses (se sees not included on line	holders, and all d 8 and 9. If line 7 id arlier year, enter th ses 8, 9, 11, and 12 prior years. See in ter -0 If line 9 is return. See instru- e instructions) es 11 through 16	and 12 below, there, if line 7 is a gain and you d e gain from line 7 i below. structions zero, enter the ga below and enter ti titons nd/ude property hi	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the		
9 Part 10	Individuals, partners, from line 7 on line 11 1231 losses, or they w Scheckle D filed with y Nonreceptured net sec Subtract line 8 from lin line 9 is more than zer- onpite gain on the Sch Ordinary Galin Ordinary Galin Loss, if any, from line 1	S corporation sharel below and skip lines 2 reer recaptured in an ex- our return and skip line tion 1231 losses from ne 7. If zero or less, en o, enter the amount fro endue D field with your is and Losses (se see not included on lin	holders, and all c 3 and 9. If lino 7 it after year, and the s8, 9, 11, and 12 prior years. See lin tear -0 If line 9 is nites 0 ni line 12 return, See instructions) es 11 through 16 (and 12 below, there. If line 7 is a gain from line 7 is below. atructions . zero, enter the ga below and enter th titons . include property he	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the	9	
9 Pant 10	Individuals, partners, from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net see Subtract line 9 is more than zer apptid gain on the Sab I Ordinary gains and los Cordinary gains and los Loss, if any, from line i Gain, if any, from line i	S corporation shared below and skip lines tere receptured in an ener receptured in an ener receptured lines and the share of the share	holders, and all c 3 and 9, if line 7 is arlier year, enter this sea, 9, 11, and 12 prior years. See in ther -0 If line 9 is niter -0 line 12 return. See instru- tions and the second on instructions) es instructions, if applicable .	and 12 below, there, if line 7 is a gain and you d e gain from line 7 a below, shuctions zero, enter the ga below and enter the close	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the	9	
9 Parti 10 11 12	Individuals, partners, from line 7 on ine 11 1331 losses, or they we Schedule D field with your Substate D field with your Subtract line 8 from lin line 9 is more than zero optiol gain on the Sch U Ordinary Gain Ordinary gains and los Critinary gains and los Loss, if any, from line 3 Gain, if any, from line 3	S corporation share! below and skip lines are rere recaptured in an ea- rowar return and skip lines tion 1231 losses from ten 7.1 facto or less, en or, enter trea or less, en ten entor the ten or losses is and Losses (sci essen of included on line or anount from line 8 31.	holders, and all c 3 and 9. If lino 7 it arlier year, and the set of the se	and 12 below, theres. If line 7 is a gain and you d g gain from line 7 or below. structions	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the	9 11 12	[]
9 Part 10 11 12 13	Individuals, partners, from line 7 on jine 11 Scheadue D field with Nonceaptured net sec Subtract lane 8 from line 9 is more than zero anplat gain on the 50 d Ordinary Gains and los Crotinary Gains and Crotinary Gains and Crotinary Gains and C	S corporation shared below and skip lines tere receptured in an ener receptured in an ener receptured lines and the share of the share	holders, and all d a nd 9. If line 7 it arlier year, enter th res 8, 9, 11, and 12 prior years. See in m line 8 on line 12 m line 9 is m l	and 12 below, theres, Ir line 7 is a gain and you d e gain from line 7 is below. astructions . zero. enter the ga below and enter th titons . include property he	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the	9 11 12 13	
9 Part 10 11 12 13 14	Individuals, partners, from line 7 on line 11 231 losses, for they w Sconeceptured net sec Subtract line 8 from line 1 is 8 a more than zer orginal gains on the 504 Ordinary gains and So Cridinary gains and So Cridinary gains from line Net gain from line 1 Net gain from line	S corporation share's below and skip lines are receptured in an ex- oru return and skip lines to 1231 losses from re 7. if zero cless, en- cetter the amount for hedule D filed with your sease not included on lin and Losses (se sease not included on lin corr amount from line 8 31. For amount from line 8 31.	holders, and all of a not 9. If lino 7 it artier year, enter th ses 8, 9, 11, and 12 prior years. See in ther -0. If line 9 is m line 8 on line 12 en line 8 on line 12 en line 9 is m line 12 is m line 9 is m line 10 is m l	and 12 below, theres. If line 7 is a gain and you d o gain from line 7 is below. atructions zero, enter the ga below and enter th titons	zero or a loss, ente lidn't have any prior as a long-term capita in from line 7 on line ne gain from line 9 at	the amount year section al gain on the	9 11 12 13 14	[
9 Parti 10 11 12 13 14 15	Individuals, partners, forth line Z or, like 11 Schedule D (like Wh) Nomeaphured rete as completing and on the Sch Subtract has 6 from 1 line 8 in more than zero completing and on the Sch Ordinary gains and los Critinary gains and los Gain. If any, from line 2 Gain. If any, from line 2 Gain. If any, from line 2 Gain. If any, from line 3 Gain. If any from line 3	S corporation share! below and skip lines below and skip lines there receptured in an exerce receptured in an exerce receptured in an exerce recepture of the service of	holders, and all c a not 9. If line 7 is arrifer year, enter th res 8, 9, 11, and 12 prior years. See in ther -0 If line 9 is m line 8 on line 12 return. See instru- return. See instru- return. See instru- se instructions) se 11 through 16. , if applicable . , if applicable . applicable . and 38a. m 6252, line 25 or m 6252, l	and 12 below. theres. If line 7 is a gain and you d e gain from line 7 is below. atructions atructions netuce property hr netuce property hr 36 4	zero or a loss, ente liden' have any prior es a long-term capita in from line 7 on line re gain from line 8 at est from line 8 at est 1 year or less):	the amount year section al gain on the	9 11 12 13 14 15	{
9 Part 10 11 12 13 14 15 16	Individuals, partners, Intelline Z or, like 11 Scheduk D (Ilder With) Nomeaptured net as Scheduk D (Ilder With) Nomeaptured net as Subtrast has 8 from 1 line 8 from 1 Intelline 8 from 1 Intelline 8 from 1 Critinary gains and los Critinary gain from line 3 Critinary gain from line 3 Critinary gain from line 3 Critinary gain from line 3 Critinary gain from line 5 Critinary gain from line 5 Critinary gain from line 5 Critinary gain from line 1 Critinary gain from line 3 Critinary gain from line 1 Critinary gain from line 1	S corporation share's below and skip lines are receptured in an ex- ere receptured in an ex- tor recent and skip lines to record and the second second received the second second second second second second second second received second second second received second second second second received second second second second received second second second received second second second second received second second second received second second second second received second second second second received second second second received second second second second received second second second second second received second second second second second received second second second second second second second second received second se	holders, and all d a nat 9. If line 7 ti sea, 9. If line 7 ti sea, 9. 11, and 12, 11, and 12, 11, 11, 12, 12, 11, 11, 12, 12, 11, 12, 12	and 12 below, there, II line 7 is a gain from you a gain from you a gain from you a below. structores . zero, enter the gain of the second below and enter the totoms .	zero or a loss, ente kin't have any prior as a long-term capite in from line 7 on line e gain from line 9 at add 1 year or less):	the amount year section Il gain on the 12 below. If s a long-term	9 11 12 13 14 15 16	
9 10 11 12 13 14 15 16 17 18	heldviduels, perterers from line 2: of line 11 1231 losses, or they will solvakule 0 field with Nonreaptured net see Subtract line 8 from line applied in the second second of the second second second of the second second second of the second second second dain. If any, from line 3 dain. If any from line 3 dain.	B corporation phases below net stop lines to rere receptured in an en- tition 1211 losses from en 2, if zero c less, en e. Affect of less, en estable D field with your is and Losses (66 estable D field with your is and Losses (66 estable D field with estable D field with estable D field with estable D field estable D field with estable D field with estable D field estable D field with estable D field with estable D field estable D field with estable D field with estable D field estable D field with estable D field with estable D field estable D field with estable D fiel	holders, and all dans and all dans and all dans and all fine 7 is in the first of a second se	and 12 below, Meers. If line 7 allows, a gain and you or gain from line 7 allows below. The second second second second second below and entre 1 totors 280, and entre 1 below and entre 1 totors 38 4 4 5 5 6 6 7 8 1 1 1 1 1 1 1 1 1 1 1 1 1	zero or a loas, ante dirit have any prior as a long-eror aceitat in form len 7 on inser again form line 8 at again form line 8	the amount year section il gain on the 12 below. If a long-term 	9 11 12 13 14 15 16	(
9 10 11 12 13 14 15 16 17 18	believed all performance and a second	Societtion shares Societtion shares Societtian So	holders, and all d and 8. If line 7 is all the start of the start prior years. See in the start of the start in the start of the start in the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start of the start	and 12 below, Meers, III her 3 Meers, III her 3 Meers, III her 3 Meers, III her 3 Meers, III her 3 Meers, below, III her 3 Meers, III her 3 Meers, III her 3 Meers, III her 3 Meers, zero, ander the ga below and entre II below and entre II below and entre II below and entre II and the property her 38 A A A A A A A A A A A A A A A A A A A	zero pr. a loss, entre licito i tava any piora se a long-term capita se long-term capita in from line 7 on line any form line 8 or on licito of your return a part of those long, a roy loss on process any loss on process	the amount year section I gain on the 12 below. If a long-term and skip lines Enter the loss y used as an Schedule 1	9 11 12 13 14 15 16 17	Form 4797

Depart	6251 Alternative Minimum Tax—Individuals ret of the Tressury Attach to Form 1040, 1040-SR, or 1040-NR.		OMB No, 1545-007
	Revenue Service Go to www.irs.gov/Form6251 for instructions and the latest information.		Sequence No. 32
(emeta)	ahown on Form 1040, 1040-SR, or 1040-NR	Your soci	al security number
Par	Alternative Minimum Taxable Income (See instructions for how to complete ea	ch line)	
1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR,		
÷.,	is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter th		
	here. (If less than zero, enter as a negative amount.)		1
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amou		
	Form 1040 or 1040-SR, Ine 12		2a
b			2b (
c	Investment interest expense (difference between regular tax and AMT)		2c
d			2d
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount		2e
f	Alternative tax net operating loss deduction		21 (
9	Interest from specified private activity ponds exempt from the regular tax		2g
h	Qualified small business stock, see instructions	1.1	2h 2i
ł	Exercise of incentive stock options (excess of AMT income over regular tax income)		2i 2i
1			2j 2k
ĩ	Disposition of property (difference between AMT and regular tax gain or loss)		21
m			2m
	Loss limitations (difference between AVT and regular tax income or loss)		20
	Circulation costs (difference between regular tax and AMT)		20
5	Long-term contracts (difference between AMT and regular tax income)		20
a	Mining costs (difference between regular tax and AMT)		2q
r	Research and experimental costs (difference between regular tax and AMT)		2r
	Income from certain installment sales before January 1, 1987		28 (
t	Intangible drilling costs preference		21
3	Other adjustments, including income-based related adjustments		3
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and	ine 4 is	
	more than \$831,150, see instructions.)		4
Parl	Alternative Minimum Tax (AMT)		
5	Exemption.		
	IF your filing status is AND line 4 is not over THEN enter on line 5		
	Single or head of household \$ 578,150 \$ 81,300		
	Married filing jointly or qualifying surviving spouse 1,156,300 126,500		
	Married filing separately	1.1	5
	If line 4 is over the amount shown above for your filing status, see instructions.		
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7 11, and go to line 10.	. ช, and	6
7	If you are filing Form 2555, see instructions for the amount to enter,		, i i i i i i i i i i i i i i i i i i i
'	If you are flang Form 2555, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported		
	 If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 		
	16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the		7
	back and enter the amount from line 40 here.		
	All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply		
	line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if		
	married filing separately) from the result.		
8	Alternative minimum tax foreign tax credit (see instructions)		8
9	Tentative minimum tax, Subtract line 8 from line 7		9
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040)	line 2	
	Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form		
	line 14 (treated as a positive number). If zero or less, enter -0 If you used Schedule J to figure you		
	Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this li		
	instructions		10
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0 Enter here and on Schedule 2 (Form 1040), line 1	11
	perwork Reduction Act Notice, see your tax return instructions. Cat. No. 138003		Form 6251 (

SCHE	DULE	В
(Form	1040)	

Department of the Treasury Internal Revenue Service Name(s) shown on return

Interest and Ordinary Dividends

OMB No. 1545-0074 20

3

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleB for instructions and the latest information.

Attachment Sequence No. 08 Your social security number

Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the	·	Amo	ount	
Interest		buyer used the property as a personal residence, see the instructions and list this				
(See instructions		interest first. Also, show that buyer's social security number and address:				
and the						
Instructions for Form 1040,						
line 2b.)						
Note: If you						
received a Form 1099-INT.			1			
Form 1099-OID, or substitute			_			
statement from						
a brokerage firm, list the firm's						
name as the						
payer and enter the total interest						
shown on that						
form.						
	2	Add the amounts on line 1	2			
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4			
	Note:	If line 4 is over \$1,500, you must complete Part III.		Amo	ount	
Part II	5	List name of payer:				
Ordinary						
Dividends						
(See instructions						
and the Instructions for						
Form 1040,						
line 3b.)			5			
Note: If you received a						
Form 1099-DIV						
or substitute statement from						
a brokerage firm, list the firm's						
name as the						
payer and enter the ordinary						
dividends shown	6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6			
on that form.	Note:	If line 6 is over \$1,500, you must complete Part III.				
Part III		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary d			d a fo	oreigi
Foreign	accou	nt; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreigr	n trust			
Accounts					Yes	No
and Trusts	7a	At any time during 2023, did you have a financial interest in or signature authority of	over a	financial		
Caution: If required, failure to	h	account (such as a bank account, securities account, or brokerage account) locat	ed in	a foreign		
file FinCEN Form		country? See instructions	• •	· · ·		
114 may result in substantial		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank Accounts (FBAR), to report that financial interest or signature authority? See Find				
penalties.		and its instructions for filing requirements and exceptions to those requirements .				
				-		
Additionally, you	b	If you are required to file FinCEN Form 114. list the name(s) of the foreign countryle	-ies) v	vhere the		
Additionally, you may be required to file Form 8938,		If you are required to file FinCEN Form 114, list the name(s) of the foreign country(financial account(s) is (are) located:				
Additionally, you may be required						

(Form	1040)	(From I	rental real estate, royalties, partn	erships, S	S corpora	tions, es	states,	trusts, REM	Cs, etc.)	୭୯		2
	nent of the Treasury Revenue Service		Attach to Form 10 Go to <i>www.irs.gov/ScheduleE</i>					formation.		Attachm Sequend	ient ce No. 1	J 13
Vame(s)	shown on return	<u>.</u>							Your soci	al security i		
Part	Note: I f yo rental inco	ou are in t ome or los	IS From Rental Real Estate the business of renting personal pro ss from Form 4835 on page 2, line 4	operty, use 40.	e Schedul							n
			ents in 2023 that would require y /ou file required Form(s) 1099?					structions .		_		No No
1a	Physical add	ress of e	each property (street, city, state,	ZIP cod	e)							
Α												
В												
С												
1b	Type of Prope (from list below		above, report the number of f	air renta	and		Fa	ir Rental Days	Person Da	al Use ys	QJ	JV
Α			personal use days. Check the if you meet the requirements			A]
В			qualified joint venture. See ins			В						<u> </u>
С					-	C					L	
1	of Property: Single Family R Multi-Family Re			Rental	5 Lano 6 Roy			Self-Rental Other (desc				
								Proper	ties:			
Incom	ne:					Α		В			С	
3				3								
4		ived .		4								
Exper				-								
5 6	•			5								
0 7		-	structions)	7								
8	•			8								
9				9								
10			ssional fees	10								
11	-	•		11								
12			d to banks, etc. (see instructions	s) 12								-
13	Other interest			13								
14	Repairs			14								
15				15								
16				16								
17				17								
18			or depletion	18								
19	Other (list)	a Asisi II		19								
20			nes 5 through 19	20								
21	result is a (los	s), see ir	line 3 (rents) and/or 4 (royalties). Instructions to find out if you mu	st								
22			estate loss after limitation, if an	21								
<u>_</u> _			structions)	^{1y,} 22	C		١	()	(
23a		-	ported on line 3 for all rental pro		1		23a	1	/	\		
b			ported on line 4 for all royalty p				23b					
c			ported on line 12 for all properti	-			23c					
d			ported on line 18 for all properti				23d					
е			ported on line 20 for all properti				23e					
24	Income. Add	positive	amounts shown on line 21. Do	not inclu	ide any I c	sses	• •		. 24			
25	Losses. Add ro	oyalty los	ses from line 21 and rental real es	state loss	es from l ir	ne 22. E	inter to	tal losses he	re 25	(
26	Total rental re	eal esta	te and royalty income or (los	s). Comb	oine lines	24 and	1 25. E	nter the res	ult			

Supplemental Income and Loss

here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

SCHEDULE E

(Form 1040)

26

.

OMB No. 1545-0074

42

43

Schedu	e E (Form 1040) 2023		Attachm	ent Seque	ence No. 13					Page 2
Name(s)	shown on return. Do not enter name an	d social security number						Your socia	al security	
Cautio	on: The IRS compares amounts	reported on your ta	ax return with	amour	its shown	on So		1.		
Part	II Income or Loss From Note: If you report a loss, re the box in column (e) on line amount is not at risk, you m	eceive a distribution, di 28 and attach the req	ispose of stocl juired basis co	k, or rece	eive a loan r on. If you re	port a	loss from an a	at-risk act		
27	Are you reporting any loss not passive activity (if that loss was see instructions before completed	as not reported on							you ansv	
28	(a) Name		(b) Enter P for partnership; S for S corporation	6 Ío	Check if reign nership		Employer cation number	basis co	heck if mputation quired	(f) Check if any amount is not at risk
								[<u> </u>	
B C										
	Passive Income	e and Loss			Non	pass	ive Income a	and Los	 S	
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-		npassive le ee Sched i	oss allowed J le K-1)		i) Section 179 ex duction from For			assive income :hedule K-1
Α										
B										
<u>С</u> D										
29a	Totals									
b	Totals									
30	Add columns (h) and (k) of line	29a						. 30		
31	Add columns (g), (i), and (j) of I			· ·				31	()
32 Part	Total partnership and S corp			oine line	es 30 and t	31		32		
33			Vame						(b) Emp	
Α								'	dentificatio	n number
B										
	Passive	Income and Loss					onpassive In	come a	nd Loss	
	(c) Passive deduction or loss allo (attach Form 8582 if required		Passive income n Schedule K-1				tion or loss edule K-1		f) Other inc Schedu	
Α										
B	T .1.1.						_	_		
34a b	Totals							_		
35	Add columns (d) and (f) of line	34a						35		
36	Add columns (c) and (e) of line							36	()
37	Total estate and trust incom	. ,				•		37		
Part	V Income or Loss From	n Real Estate Mor	rtgage Inve	1		<u> </u>			l Holde	r
38	(a) Name		Employer ation number	Schee	ess inclusion f dules Q, line e instructions)	2c	(d) Taxable ir (net loss) fi Schedules Q,	rom		come from l es Q , line 3b
39	Combine columns (d) and (e) c	only. Enter the result	here and inc	lude in	the total c	n line	e 41 below	39		
Part										
40	Net farm rental income or (loss	,						40		
41	Total income or (loss). Combined 1 (Form 1040), line 5	ine lines 26, 32, 37, 3	39, and 40. E	Enter the	e result her	re and	d on Schedul	e		

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 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions

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, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated

42

43

.

Form 4797

Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

6

Attachment Sequence No. 27

20

Department of the Treasury
Internal Revenue Service

Name(s) shown on return Identifying nu						numbe	r	
1a	Enter the gross proce substitute statement) t		•		on Form(s) 1099-B c	,	1a	
b	Enter the total amour MACRS assets .		e including on line		due to the partial di	spositions of	1b	
с	Enter the total amoun assets	-	-				1c	
Par	Sales or Exch	anges of Proper	ty Used in a Tr	ade or Busine	ss and Involunt	ary Conver	sions	From Other
	Than Casualt	y or Theft—Most	Property Held	More Than 1	````	1 ,	41	
2	(a) Description of property	(b) Date acquired (mo . , day, yr .)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or c basis, plu improvement expense of	ıs s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form	n 4684, line 39					3	
4	Section 1231 gain from						4	
5	Section 1231 gain or (I	loss) from like-kind exc	changes from Form	8824			5	
6	Gain, if any, from line 3	32, from other than cas	sualty or theft				6	
7	Combine lines 2 throug	gh 6. Enter the gain or	(loss) here and on	the appropriate lin	e as follows		7	
	Partnerships and S c line 10, or Form 1120-				tions for Form 1065,	Schedule K,		
8	from line 7 on line 11 1231 losses, or they w Schedule D filed with y Nonrecaptured net sec	vere recaptured in an e your return and skip lin	arlier year, enter th les 8, 9, 11, and 12	e gain from line 7 below.			8	
9	Subtract line 8 from lin line 9 is more than zero capital gain on the Sch	o, enter the amount fro	om line 8 on line 12	below and enter t	he gain from line 9 as	s a long-term	9	
Part	Ordinary Gair	ns and Losses (se	ee instructions)					
10	Ordinary gains and los	ses not included on lir	nes 11 through 16 (include property h	eld 1 year or less):			
11	Loss, if any, from line	7					11	(
12	Gain, if any, from line	7 or amount from line 8	3, if applicable				12	
13	Gain, if any, from line 3	31					13	
14	Net gain or (loss) from						14	
15	Ordinary gain from ins	tallment sales from Fo	rm 6252, line 25 or	36			15	
16	Ordinary gain or (loss)	from like-kind exchang	ges from Form 882	4			16	
17	Combine lines 10 thro	ugh 16					17	
18	For all except individu a and b below. For ind				e line of your return a	nd skip lines		
а	If the loss on line 11 inc from income-producing employee.) Identify as fi	property on Schedule	A (Form 1040), line	e 16. (Do not includ	e any loss on proper	ty used as an	18a	
h	Redetermine the gain						100	
b	(Form 1040), Part I, line				a. Enter here and or		18b	

For Paperwork Reduction Act Notice, see separate instructions.

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property: (b) Date acqui (mo., day, yr						(c) Date sold (mo., day, yr.)
Α							
В							
С							
D							
			Property A	Property B	Property	~	Property D
	These columns relate to the properties on lines 19A through 19D		Fioperty A	горенув	Froperty	<u> </u>	Fioperty D
20	Gross sales price (Note: See line 1a before completing.) .	20					
21	Cost or other basis plus expense of sale	21					
22	Depreciation (or depletion) allowed or allowable	22					
23	Adjusted basis. Subtract line 22 from line 21	23					
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
20 a	Depreciation allowed or allowable from line 22	25a					
b	Enter the smaller of line 24 or 25a	25b					
26	If section 1250 property: If straight line depreciation was used,						
	enter -0- on line 26g, except for a corporation subject to section 291						
а	Additional depreciation after 1975. See instructions	26a					
b	Applicable percentage multiplied by the smaller of line						
	24 or line 26a. See instructions	26b					
С	Subtract line 26a from line 24. If residential rental property						
	or line 24 isn't more than line 26a, skip lines 26d and 26e	26c					
d	Additional depreciation after 1969 and before 1976 .	26d					
е	Enter the smaller of line 26c or 26d	26e					
f	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f	26g					
27	If section 1252 property: Skip this section if you didn't						
	dispose of farmland or if this form is being completed for a partnership.						
а	Soil, water, and land clearing expenses	27a					
b	Line 27a multiplied by applicable percentage. See instructions	27b					
c	Enter the smaller of line 24 or 27b	27c					
28	If section 1254 property:						
2	Intangible drilling and development costs, expenditures						
а	for development of mines and other natural deposits,						
	mining exploration costs, and depletion. See instructions	28a					
b	Enter the smaller of line 24 or 28a	28b					
29	If section 1255 property:						
а	Applicable percentage of payments excluded from income under section 126. See instructions	29a					
b	Enter the smaller of line 24 or 29a. See instructions	29b					
	mary of Part III Gains. Complete property column		through D throug	, gh line 29b befor	e going to line	e 30.	
	· · · ·			_			
30	Total gains for all properties. Add property columns A thro	ugh D,	line 24			30	
31	Add property columns A through D, lines 25b, 26g, 27c, 2	8b, and	29b. Enter here an	d on line 13 ..	[31	
32	Subtract line 31 from line 30. Enter the portion from casu	alty or	theft on Form 4684		portion from	32	
Par	t IV Recapture Amounts Under Sections 17						or Less
	(see instructions)		(),_) -/ -/ -/ -/ -/ -/ -/ -/ -/ -/ -/ -/ -/				

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Form 6198
(Rev. December 2020)
Department of the Treasury Internal Revenue Service
Name(s) shown on return

At-Risk Limitations

OMB No. 1545-0712

31

Attachment

Sequence No.

► Attach to your tax return.

► Go to www.irs.gov/Form6198 for instructions and the latest information.

Identifying number

Description of activity (see instructions)

6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 9 10a Subtract line 9 from line 8 9 10a Increases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 10a 9 Increases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 10a 9 Increases for the tax year (see instructions) 10a 9 Increases for the tax year (see instructions) 10a 9 Increases for the tax year (see instructions) 10a 9 Increases for the tax year (see instructions) 10a 9 Increases for the tax year (see instructions) 10b 9 Increases for the tax year (see instructions) 10b 9 Increases for the tax year (see instructions) 10b 11 Investment in th
2 Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on: a a Schedule D
activity) that you are reporting on: 2a a Schedule D 2b b Form 4797 2b c Other form or schedule 2c 3 Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c 3 4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c 3 5 Current year profit (loss) from the activity, combine lines 1 through 4. See the instructions before completing this part. 4 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 7 8 Add lines 9 from line 8 9 9 If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Decreases at effective date 11 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 13 14 Increases at effective date 13 15 Andd
activity) that you are reporting on: 2a a Schedule D 2b b Form 4797 2b c Other form or schedule 2c 3 Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c 3 4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c 3 5 Current year profit (loss) from the activity, combine lines 1 through 4. See the instructions before completing this part. 4 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 7 8 Add lines 9 from line 8 9 9 If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Decreases at effective date 11 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 13 14 Increases at effective date 13 15 Andd
b Form 4797 2b c Other form or schedule 2c 3 Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c 3 4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c 4 5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form 5 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 9 9 Other wise, enter -0- and see Pub. 925 for information on the recapture rules 10a b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 10a Increases at effective date 111 11 11 Increases at effective date 12
b Form 4797 2b c Other form or schedule 2c 3 Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c 3 4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c 4 5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form 5 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 9 9 Other wise, enter -0- and see Pub. 925 for information on the recapture rules 10a b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 10a Increases at effective date 111 11 11 Increases at effective date 12
3 Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c 3 4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c 4 5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form 4 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 7 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 10 9 Decreases for the tax year (see instructions) 10b Part III Detailed Computation of Amount at Risk. If you completed Part III). 10b 9 10a Subtract line 9 from line 8 10 9 10a If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11
1120-S), that were not included on lines 1 through 2c 3 4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c 4 5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form 4 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 7 7 Increases for the tax year (see instructions) 7 8 9 Decreases for the tax year (see instructions) 9 10a b b f line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 12 13 14 Decreases at effective date 14
4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c 4 5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form 5 6 Adjusted Dasis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 10a 9 10a 9 10a b fi line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 13 13 Add lines 11 and 12 13 14 Decreases at effective date 14
Form 4952, that were not included on lines 1 through 2c 4 5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing this part. 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 9 9 It line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 12 13 Add lines 11 and 12 13 14 Decreases at effective date 14
5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form 5 Part II Simplified Computation of Amount at Risk. See the instructions before completing this part. 6 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 9 9 Decreases for the tax year (see instructions) 10a 9 Increases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 10a 9 9 Interest and zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 11 Increases at effective date 11 12 Increases at effective date 12 13 Add lines 11 and 1
completing the rest of this form
Part II Simplified Computation of Amount at Risk. See the instructions before completing this part. 6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 9 10a Subtract line 9 from line 8 10a 10b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 12 13 13 Add lines 11 and 12 13 14 14 Decreases at effective date 14
6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 9 10a Subtract line 9 from line 8 9 10a Increases for the tax year (see instructions) 10a 9 10a 10a 9 10a 10a 9 10a 10a 9 10a 10b 9 10a 10b 9 10a 10b 10a Increases for the tax year (see instructions) 10a 10a Increases at effect the date activity (or in formation on the recapture rules 10b 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 11 Increases at effective date 12 13 12 Increases at effective date 13 14 14 Increases
day of the tax year. Do not enter less than zero 6 7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 9 10a Subtract line 9 from line 8 9 b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 12 13 Add lines 11 and 12 13 14 Decreases at effective date 14
7 Increases for the tax year (see instructions) 7 8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 9 b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 12 13 Add lines 11 and 12 13 14 Decreases at effective date 14
8 Add lines 6 and 7 8 9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 10a b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 12 Increases at effective date 13 Add lines 11 and 12 14 Decreases at effective date 15 Amount at risk (check box that applies):
9 Decreases for the tax year (see instructions) 9 10a Subtract line 9 from line 8 10a b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b PartIII Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 12 Increases at effective date 13 Add lines 11 and 12 14 Decreases at effective date 15 Amount at risk (check box that applies):
10a Subtract line 9 from line 8 10a b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 10b 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 12 13 Add lines 11 and 12 13 14 Decreases at effective date 14 15 Amount at risk (check box that applies): 14
b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 10b 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 12 13 Add lines 11 and 12 13 14 Decreases at effective date 14
Otherwise, enter -0- and see Pub. 925 for information on the recapture rules 10b Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 11 13 Add lines 11 and 12 13 14 Decreases at effective date 14 15 Amount at risk (check box that applies): 14
Part III Detailed Computation of Amount at Risk. If you completed Part III of Form 6198 for the prior year, see the instructions. 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 11 13 Add lines 11 and 12 12 14 Decreases at effective date 14 15 Amount at risk (check box that applies): 14
the instructions. 11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 11 13 Add lines 11 and 12 13 14 Decreases at effective date 14 15 Amount at risk (check box that applies): 14
11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero 11 12 Increases at effective date 1 12 13 Add lines 11 and 12 1 13 14 Decreases at effective date 14 15 Amount at risk (check box that applies): 1
zero 11 12 Increases at effective date 12 13 Add lines 11 and 12 13 14 Decreases at effective date 14 15 Amount at risk (check box that applies): 14
12 Increases at effective date 12 13 Add lines 11 and 12 13 14 Decreases at effective date 13 15 Amount at risk (check box that applies): 14
13 Add lines 11 and 12 13 14 Decreases at effective date 14 15 Amount at risk (check box that applies): 14
14 Decreases at effective date 14 15 Amount at risk (check box that applies): 14
15 Amount at risk (check box that applies):
a At effective date. Subtract line 14 from line 13. Do not enter less than zero.
b From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of
your prior year form.
16 Increases since (check box that applies):
a Effective date b The end of your prior year
17 Add lines 15 and 16
18 Decreases since (check box that applies):
a 🗌 Effective date b 🗌 The end of your prior year
19a Subtract line 18 from line 17
b If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see
Pub. 925 for information on the recapture rules
Part IV Deductible Loss
20 Amount at risk. Enter the larger of line 10b or line 19b .
21 Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See the
instructions to find out how to report any deductible loss and any carryover
Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810. Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under

Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

For Paperwork Reduction Act Notice, see the Instructions for Form 6198.

Form 6251
Department of the Treasury Internal Revenue Service

Alternative Minimum Tax—Individuals

OMB No. 1545-0074 20

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form6251 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Sequence No. 32 Your social security number

Attachment

Part	Alternative Minimum Taxable Income (See instructions for how to complete each line.)		
1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040 SR from line 11 of Form 1040 or 1040-SR line 15,		
	is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	
00	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from		
2a	Form 1040 or 1040-SR, line 12	2a	
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z . .	2b	(
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	0	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	/
h	Qualified small business stock, see instructions	 2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
i	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
, k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
1	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
ο	Circulation costs (difference between regular tax and AMT)	20	
р	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is		
	more than \$831,150, see instructions.)	4	
Part	Alternative Minimum Tax (AMT)		
5	Exemption.		
	IF your filing status is AND line 4 is not over THEN enter on line 5		
	Single or head of household \$ 578,150 \$ 81,300		
	Married filing jointly or qualifying surviving spouse 1,156,300 126,500		
	Married filing separately	5	
	If line 4 is over the amount shown above for your filing status, see instructions.		
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and		
	11, and go to line 10	6	
7	 If you are filing Form 2555, see instructions for the amount to enter. 		
	• If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported		
	qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and	_	
	16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.	7	
	• All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply		
	line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.		
0		0	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2.		
	Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or loss, order 0, if you used Schedule, it a figure your tax on		
	line 14 (treated as a positive number). If zero or less, enter -0 If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See		
		10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0 Enter here and on Schedule 2 (Form 1040), line 1	11	

Form 6	251 (2023)		Page 2
Part	III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksh	leet in	the instructions.
12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	
16	Enter the smaller of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	18	
19	Enter:		
	• \$89,250 if married filing jointly or qualifying surviving spouse,	10	
	 \$44,625 if single or married filing separately, or \$59,750 if head of household. 	19	
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from		
	line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0 If you are filing Form 2555, see instructions for the amount to enter	20	
21	Subtract line 20 from line 19. If zero or less, enter -0	21	
22	Enter the smaller of line 12 or line 13	22	
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	
24	Subtract line 23 from line 22	24	
25	Enter:		
	• \$492,300 if single,		
	• \$276,900 if married filing separately,	25	
	 \$553,850 if married filing jointly or qualifying surviving spouse, or \$523,050 if head of household. 		
26	• \$523,050 If head of household.	26	
20 27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from	20	
21	line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not		
	complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero		
	or less, enter -0 If you are filing Form 2555, see instructions for the amount to enter	27	
28	Add line 26 and line 27	28	
29	Subtract line 28 from line 25. If zero or less, enter -0	29	
30	Enter the smaller of line 24 or line 29	30	
31 32	Multiply line 30 by 15% (0.15) . <th< td=""><td>31 32</td><td></td></th<>	31 32	
02	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	02	
33		33	
34	Multiply line 33 by 20% (0.20)	34	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12 . <th.< td=""><td>36</td><td> </td></th.<>	36	
37	Multiply line 36 by 25% (0.25) . <th< td=""><td>37</td><td> </td></th<>	37	
38 20	Add lines 18, 31, 34, and 37	38	
39	Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	39	
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

Form 8582
Department of the Treasury Internal Revenue Service

Name(s) shown on return

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

Identifying number

Par							
	Caution: Complete Parts IV ar		-				
	Real Estate Activities With Active Pance for Rental Real Estate Activities			ive participation, s	ee Special		
1a	Activities with net income (enter the a	mount from Part I\	/, column (a)) .	1 a			
b	Activities with net loss (enter the amound	unt from Part IV, c	olumn (b))	1b ()		
С	Prior years' unallowed losses (enter th)		
d	Combine lines 1a, 1b, and 1c					1d	
All Otł	ner Passive Activities						
2a	Activities with net income (enter the a	mount from Part V	, column (a)) .	2 a			
	Activities with net loss (enter the amound)		
с	Prior years' unallowed losses (enter th	e amount from Pa	rt V, column (c))	2c ()		
d	Combine lines 2a, 2b, and 2c					2d	
3	Combine lines 1d and 2d and subtra-	ct any prior year ι	unallowed CRD. S	See instructions. If	this line is		
	zero or more, stop here and include						
	prior year unallowed losses entered of	on line 1c or 2c. F	Report the losses	on the forms and	schedules		
					· · · · L	3	
	If line 3 is a loss and: • Line 1d is a line 2 dia a				l' 10		
0	• Line 2d is a i on: If your filing status is married filing			ip Part II and go to		ام مم	
	Instead, go to line 10.	separately and yo	bu lived with your	spouse at any tim	ie duning trie y	ear, a	onor complete
	Special Allowance for Rer	ntal Real Estate	Activities With	Active Particip	ation		
	Note: Enter all numbers in Par			-			
4	Enter the smaller of the loss on line 1	•				4	
5	Enter \$150,000. If married filing separate	ately, see instructi	ons	5			
6	Enter modified adjusted gross income	, but not less than	i zero. See instruc	tions 6			
	Note: If line 6 is greater than or equal	to line 5, skip line	s 7 and 8 and ent	er -0-			
	on line 9. Otherwise, go to line 7.						
7	Subtract line 6 from line 5			7			
8	Multiply line 7 by 50% (0.50). Do not er					8	
9	Enter the smaller of line 4 or line 8. If	line 3 includes any	/ CRD, see instruc	ctions		9	
Part		d Op and antautha	tatal			10	
10	Add the income, if any, on lines 1a an Total losses allowed from all passiv					10	
11	out how to report the losses on your ta		23. Add lines 9 an	ia 10. See instructi		11	
Part			a. 1b. and 1c. S	ee instructions		••	
		Currer		Prior years	Overa	II gain	or loss
	Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain		(e) Loss
						_	
Tatal	Enter on Dout Librar de die ende						
	Enter on Part I, lines 1a, 1b, and 1c						0500
For Pa	perwork Reduction Act Notice, see instru	ICTIONS.	Ca	at. No. 63704F		l	Form 8582 (2023)

Form 8582 (2023) Part V Complete This Part Befo	ore P	art I. Lines 2	a. 2b.	and 2c. S	ee instruc	ctions.			Page 2	
Name of activity		Current year			Prior years		Overall gain or loss			
	(a	I) Net income (line 2a)	(b) Net loss (line 2b)		(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss	
Total. Enter on Part I, lines 2a, 2b, and 2c										
Part VI Use This Part if an Amou	int le	s Shown on F	Part II,	Line 9. S	ee instruc	tions.	1			
Name of activity		Form or schedule and line number to be reported on (see instructions)) Loss	(b) Ratio		(c) Special allowance		(d) Subtract column (c) from column (a).	
Total					1.0	D				
Part VII Allocation of Unallowed	Los	ses. See instr	uction	S.						
Name of activity	Name of activity		edu l e nber ed on ions)	(a) Loss		(b) Ratio ((c	(c) Unallowed loss	
Total							1.00			
Part VIII Allowed Losses. See insi	tructi	ons.								
Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) L	_oss	(b) Ur	nallowed loss	d loss (c) Allowed		
Total		<u> </u>								
	•					1				

Form **8582** (2023)

Part IX Activities With Losses Report	rted on Two o	or More Forms	or Schedules.	See instructions.	
lame of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed Ioss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or le	ss, enter -0-				
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or le	ss, enter -0-				
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule .					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or le	ss, enter -0-				
otal			1.00		