

Capital Gains and Losses

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

2022

Employer identification number:

Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

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

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

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

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Annette Nellen

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