

**SCHEDULE K-2
(Form 1065)**

Partners' Distributive Share Items—International

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Attachment to Form 1065.
Go to www.irs.gov/Form1065 for instructions and the latest information.

2024

Name of partnership

Employer identification number (EIN)

A Is the partnership a withholding foreign partnership?
 Yes No If "Yes," enter your WFP-EIN _____

B Is the partnership (including the home office or any branch) a qualified derivatives dealer?
 Yes No If "Yes," enter your QD-EIN _____

C Check to indicate the parts of Schedule K-2 that apply.

| | Yes | No | | Yes | No |
|---|----------|----|---|-----------|----|
| 1 Does Part I apply? If "Yes," complete and attach Part I | 1 | | 7 Does Part VII apply? If "Yes," complete and attach Part VII | 7 | |
| 2 Does Part II apply? If "Yes," complete and attach Part II | 2 | | 8 Does Part VIII apply? If "Yes," complete and attach Part VIII | 8 | |
| 3 Does Part III apply? If "Yes," complete and attach Part III | 3 | | 9 Does Part IX apply? If "Yes," complete and attach Part IX | 9 | |
| 4 Does Part IV apply? If "Yes," complete and attach Part IV | 4 | | 10 Does Part X apply? If "Yes," complete and attach Part X | 10 | |
| 5 Does Part V apply? If "Yes," complete and attach Part V | 5 | | 11 Does Part XI apply? If "Yes," complete and attach Part XI | 11 | |
| 6 Does Part VI apply? If "Yes," complete and attach Part VI | 6 | | 12 Does Part XII apply? If "Yes," complete and attach Part XII | 12 | |

Part I Partnership's Other Current Year International Information

Check boxes for additional specified attachments. See instructions.

- | | | | |
|--|--|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Dual consolidated loss |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input checked="" type="checkbox"/> 12. Reserved for future use |
| <input type="checkbox"/> 3. Splitter arrangements | <input checked="" type="checkbox"/> 7. Reserved for future use | <input type="checkbox"/> 10. Partner loan transactions | <input type="checkbox"/> 13. Other international items (attach description and statement) |
| <input type="checkbox"/> 4. Foreign tax translation | | | |

Part II Foreign Tax Credit Limitation

Section 1—Gross Income

| Description | (a) U.S. source | Foreign Source | | | | (e) Sourced by partner | (b) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|-------------------------|------------------------|-----------|
| | | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other category code | | |
| 1 Sales | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 2 Gross income from performance of services | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 3 Gross rental real estate income | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |
| 4 Other gross rental income | | | | | | | |
| A _____ | | | | | | | |
| B _____ | | | | | | | |
| C _____ | | | | | | | |

Form K 9 2 Practice

D Keegan



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Table of Contents Form K 9 2 Practice

1. Understanding the eBook Form K 9 2 Practice
 - The Rise of Digital Reading Form K 9 2 Practice
 - Advantages of eBooks Over Traditional Books
2. Identifying Form K 9 2 Practice
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Form K 9 2 Practice
 - User-Friendly Interface
4. Exploring eBook Recommendations from Form K 9 2 Practice
 - Personalized Recommendations
 - Form K 9 2 Practice User Reviews and Ratings
 - Form K 9 2 Practice and Bestseller Lists
5. Accessing Form K 9 2 Practice Free and Paid eBooks

- Form K 9 2 Practice Public Domain eBooks
 - Form K 9 2 Practice eBook Subscription Services
 - Form K 9 2 Practice Budget-Friendly Options
6. Navigating Form K 9 2 Practice eBook Formats
 - ePub, PDF, MOBI, and More
 - Form K 9 2 Practice Compatibility with Devices
 - Form K 9 2 Practice Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Form K 9 2 Practice
 - Highlighting and Note-Taking Form K 9 2 Practice
 - Interactive Elements Form K 9 2 Practice
 8. Staying Engaged with Form K 9 2 Practice
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Form K 9 2 Practice
 9. Balancing eBooks and Physical Books Form K 9 2 Practice
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Form K 9 2 Practice
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Form K 9 2 Practice
 - Setting Reading Goals Form K 9 2 Practice
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Form K 9 2 Practice
 - Fact-Checking eBook Content of Form K 9 2 Practice
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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